

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

SPAIN

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of OECD on 10 August 2010 - Or. Engl. (*in force since 1 December 2010*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income or profits, or taxes on capital gains which are imposed separately from the tax on income or profits, and taxes on net wealth, imposed on behalf of the member States:
 - . Personal Income Tax;
 - . Non-Residents Income Tax;
 - . Corporate Tax;
 - . Wealth Tax.
- . **Article 2, paragraph 1.b.i:** Any of the above which are imposed on behalf of political subdivisions or local authorities of a Signatory State.
 - . Tax on the Increase in the Value of Urban Land;
 - . Tax on Economic Activities.
- . **Article 2, paragraph 1.b.ii:** Payments and other Social Security resources paid to the Government or to the Social Security Institutions established by law.
- . **Article 2, paragraph 1.b.iii:** Taxes in other categories, except customs duties, imposed on behalf of a signatory State, namely
 - . **A:** Inheritance and Gift Tax;
 - . **B:** Tax on Immovable Property;
 - . **C:** Value Added Tax;
 - General Indirect Tax for the Canary Islands;
 - Tax on Imports and Deliveries of Goods in the Canary Islands;
 - Tax on Production, Services and Imports in the cities of Ceuta and Melilla.
 - . **D:** Tax on the Retail Sales of Certain Hydrocarbons;
 - Insurance Premium Tax;
 - Beer Tax;
 - Tax on Wine and Fermented Beverages;
 - Tax on Intermediate Products;
 - Tax on Alcohol and Derived Beverages;
 - Hydrocarbon Tax;
 - Tobacco Products Tax;
 - Electricity Tax;
 - Special Tax on Certain Means of Transport.
- . **Article 2, paragraph 1.b.iii.E:** Tax on Motor Vehicles.
- . **Article 2, paragraph 1.b.iii.F:** Tax on Capital Transfers and Documented Legal Acts.
- . **Article 2, paragraph 1.b.iv:** Any of the above which are imposed on behalf of political subdivisions or local authorities:
 - . Special Tax of the Autonomous Community of the Canary Islands on Petroleum-based Fuels;
 - . Tax on Construction, Installations and Works.

ANNEX B – Competent Authorities

The Minister of Economy and Finance, or the authorised representative thereof, and within the sphere of their powers, the Minister of Employment and Immigration or the Minister that, in the future, may replace him, regardless of the fact that, in practice, such functions may be carried out by the General Treasury of the Social Security.

ANNEX C – Definition of the word "national" for the purpose of the Convention

1. All individuals of Spanish nationality;
2. All legal persons, partnerships or associations and other institutions set up in accordance with current Spanish legislation.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>