

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## NEW CALEDONIA (FRANCE)

(Sheet on [France](#))

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

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**Declaration contained in a letter from the Minister of Foreign Affairs of France, dated 23 August 2018, registered at the Secretariat General of the OECD on 27 August 2018 - Or. Fr. (*in force since 1 December 2018*)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Income tax;
  - . Additional contribution to the corporation tax;
  - . Caledonian solidarity contribution;
  - . Tax on civil companies and metallurgical and mining activities.
- . **Article 2, paragraph 1.a.ii:**
  - . Tax on securities income;
  - . Tax on claims, deposits and guarantees.
- . **Article 2, paragraph 1.b.i:** Not applicable.
- . **Article 2, paragraph 1.b.ii:** Additional contribution to the corporation tax.
- . **Article 2, paragraph 1.b.iii.A:** Registration fees.
- . **Article 2, paragraph 1.b.iii.B:** Property tax on developed property.
- . **Article 2, paragraph 1.b.iii.C:** General consumption tax.
- . **Article 2, paragraph 1.b.iii.D:** Indirect contributions.
- . **Article 2, paragraph 1.b.iii.E:** Not applicable.
- . **Article 2, paragraph 1.b.iii.F:** Not applicable.
- . **Article 2, paragraph 1.b.iii.G:**
  - . Tax on patents;
  - . Telephone Contribution;
  - . Stamp duties and various taxes;
  - . Registration fees and cadastral taxes;
  - . License fees;
  - . Entertainment and game revenue tax;
  - . Electricity tax due by electric energy distributions;
  - . Domestic consumption tax on local and locally manufactured products;
  - . Tax on alcohols and tobaccos;
  - . Fees and royalties applicable to mining authorisations and mining titles;
  - . Employer contribution for vocational training.
- . **Article 2, paragraph 1.b.iv:**
  - . Added percentages;
  - . Tax on insurance agreements;
  - . Taxation for the benefit of municipalities;
  - . Taxation for the benefit of provinces;

- . Taxation for the benefit of the Chamber of Commerce and Industry and Crafts and Artisans Chamber;
- . Solidarity levy on services.

**Declaration contained in a letter from the Minister of Foreign and European Affairs of France, dated 18 October 2007, transmitted by the Director of Legal Affairs of the OECD by a letter dated 5 December 2007 and registered by the Secretariat General of the Council of Europe on 12 December 2007 - Or. Fr. (*in force since 18 October 2007*)**

#### ANNEX B – Competent Authorities

France declares that the competent authorities withing the meaning of Article 3, paragraph 1.d, of the Convention are:

1. For the contributions referred to in Chapter VI of Title III of Book I of the Social Security Code and in Chapter II of Ordinance No. 96-50 of 24 January 1996 on the social debt repayment:

- concerning those recovered by social security bodies: as appropriate, the Chairman of the Administrative Council of the Central Agency for Social Security Bodies (Agence centrale des organismes de sécurité sociale - ACOSS) or the Chairman of the Administrative Council of the Agricultural Social Insurance Mutual Benefit Fund (Caisse centrale de mutualité sociale agricole - CCMSA);

- concerning those recovered by the Treasury: the Minister responsible for the Budget or his authorised representative;

2. For all the other taxes referred to in Annex A: the Minister responsible for the Budget or his authorised representative.

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

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(\*) 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>