

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## ANGUILLA (UNITED KINGDOM)

(Sheets on [Bermuda](#) – [British Virgin Islands](#) – [Cayman Islands](#) – [Gibraltar](#) – [Guernsey](#) – [Isle of Man](#) – [Jersey](#) – [Montserrat](#) – [Turks and Caicos Islands](#) – [United Kingdom of Great Britain and Northern Ireland](#))

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

**Declarations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 10 October 2013, registered at the Secretariat General of the OECD on 13 November 2013 - Or. Engl. (*in force since 1 March 2014*)**

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

For Anguilla, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (iii)(B), (iii)(C) or (iii)(D) of sub-paragraph (b).

#### ANNEX B – Competent Authorities

The Permanent Secretary for Finance or their authorised representative.

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

Any person regarded as belonging to Anguilla under section 80 of the Anguilla Constitution, as amended by the Anguilla Constitution (Amendment) Order 1990 S.I. 1990/587.

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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>