

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## **GIBRALTAR (UNITED KINGDOM)**

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

### **Compilation of Declarations currently in force <sup>(\*)</sup> 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 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl. (*in force since 1 March 2014*)**

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

For Gibraltar, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraph (a)(i).

#### ANNEX B – Competent Authorities

The Commissioner of Income Tax of the Government of Gibraltar.

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

A Gibraltarian within the meaning of the Gibraltarian Status Act 1962 and any legal person, partnership or association deriving its status as such from the laws in force in Gibraltar.

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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>