

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

MONTSERRAT (UNITED KINGDOM)

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Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 3 June 2013, registered at the Secretariat General of the Council of Europe on 25 June 2013 - Or. Engl. (*in force since 1 October 2013*)

ANNEX A – Taxes to which the Convention would apply:

For the Montserrat, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

- a) paragraphs (i) and (iii) of sub-paragraph (a); or
- b) paragraph (iii) of sub-paragraph (b).

ANNEX B – Competent Authorities

The Comptroller of Inland Revenue or his authorised representative.

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

A person defined as Montserratian under section 107(2) of the Montserrat Constitution Order 2010 S.I. 2010/2474.

(*) 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>