

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND

(Sheets on [Anguilla](#) – [Bermuda](#) – [British Virgin Islands](#) – [Cayman Islands](#) – [Gibraltar](#) – [Guernsey](#) – [Isle of Man](#) – [Jersey](#) – [Montserrat](#) – [Turks and Caicos Islands](#))

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

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**Declarations contained in a letter from the Ambassador of the United Kingdom to the OECD, deposited with the instrument of ratification on 24 January 2008, and transmitted by the Director of Legal Affairs of the OECD in a letter dated 6 February 2008 registered by the Secretariat General of the Council of Europe on 11 February 2008 - Or. Engl. (*in force since 1 May 2008*)**

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

For the United Kingdom of Great Britain and Northern Ireland, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within:

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

#### ANNEX B – Competent Authorities

The Commissioners for Her Majesty's Revenue and Customs or their authorised representative.

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

Any British citizen, or any British subject not possessing the citizenship of any other Commonwealth country or territory, provided he has the right of abode in the United Kingdom; and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the United Kingdom.

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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>