

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

GEORGIA

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 Minister for Foreign Affairs of Georgia, dated 19 April 2011, registered at the Secretariat General of the Council of Europe on 28 April 2011 - Or. Engl. (*in force since 1 June 2011*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax;
 - . Profit tax.
- . **Article 2, paragraph 1.a.ii:** --
- . **Article 2, paragraph 1.a.iii:** --
- . **Article 2, paragraph 1.b.i:** --
- . **Article 2, paragraph 1.b.ii:** --
- . **Article 2, paragraph 1.b.iii.A:** --
- . **Article 2, paragraph 1.b.iii.B:** Property tax.
- . **Article 2, paragraph 1.b.iii.C:** Value-added tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise tax.
- . **Article 2, paragraph 1.b.iii.E:** --
- . **Article 2, paragraph 1.b.iii.F:** --
- . **Article 2, paragraph 1.b.iii.G:** --
- . **Article 2, paragraph 1.b.iv:** --

ANNEX B – Competent Authorities

The Ministry of Finance or its authorised representative.

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

- Any individual possessing the citizenship of Georgia;
- Any legal person or partnership or association deriving its status as such from the laws in force in Georgia.

(*) 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>