

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

GRENADA

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).	-

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 31 May 2018 - Or. Engl. (*in force since 1 September 2018*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Personal income tax;
 - . Corporate Income tax;
 - . Withholding tax.
- . **Article 2, paragraph 1.a.ii:** None.
- . **Article 2, paragraph 1.a.iii:** None.
- . **Article 2, paragraph 1.b.i:** None.
- . **Article 2, paragraph 1.b.ii:** National Insurance Scheme Contribution.
- . **Article 2, paragraph 1.b.iii.A:** Inheritance Tax.
- . **Article 2, paragraph 1.b.iii.B:**
 - . Property Tax;
 - . Property Transfer Tax.
- . **Article 2, paragraph 1.b.iii.C:**
 - . Value Added Tax;
 - . Annual Stamp Tax.
- . **Article 2, paragraph 1.b.iii.D:** Inland Revenue Excise Tax.
- . **Article 2, paragraph 1.b.iii.E:** None.
- . **Article 2, paragraph 1.b.iii.F:** None.
- . **Article 2, paragraph 1.b.iii.G:** Gaming Tax.

ANNEX B – Competent Authorities

The Comptroller of Inland Revenue Division.

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

--

(*) 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>