

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

GUATEMALA

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 9 June 2017 - Or. Engl. (*in force since 1 October 2017*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income of profits.
Income Tax, applied to:
 - . Income from profit activities (*Rentas de las actividades lucrativas*);
 - . Work income (*Rentas del trabajo*);
 - . Income from capital and capital gains (*Rentas del capital y las ganancias de capital*).
- . **Article 2, paragraph 1.a.ii:** Taxes on capital gains which are imposed separately from the tax on income or profits.
Income tax includes all capital gains (*El impuesto Sobre la Renta incluye todas la ganancias de capital*).

ANNEX B – Competent Authorities

The Superintendency of Tax Administration.

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

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
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