

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

INDIA

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 21 February 2012 - Or. Engl. (*in force since 1 June 2012*)

ANNEX A – Taxes to which the Convention would apply:

For India, the Convention shall apply to taxes of every kind and description which fall within the categories set out in Article 2.1a and 2.1.b, whether such taxes are imposed by the Central Government or the Governments of political sub-divisions or local authorities and irrespective of the manner in which they are levied.

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representatives i.e., the Joint Secretary, Foreign Tax and Tax Research Division-I and the Joint Secretary, Foreign Tax and Tax Research Division-II, Department of Revenue, Ministry of Finance.

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](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>