

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

ISRAEL

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 31 August 2016 - Or. Engl. (*in force since 1 December 2016*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . The income tax and company tax (including tax on capital gains);
 - . The tax imposed on gains from the alienation of property according to the Real Estate Taxation Law;
 - . Tax imposed under the Petroleum Profits Taxation law.

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

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>