

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

JAMAICA

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 29 November 2018 - Or. Engl. (*in force since 1 March 2019*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income or profits.
- . **Article 2, paragraph 1.a.ii:** Not applicable.
- . **Article 2, paragraph 1.a.iii:** Not applicable.
- . **Article 2, paragraph 1.b.i:** Not applicable.
- . **Article 2, paragraph 1.b.ii:** The National Insurance Contribution under the National Insurance Act.
- . **Article 2, paragraph 1.b.iii.A:**
 - . Transfer Tax;
 - . Stamp Duty.
- . **Article 2, paragraph 1.b.iii.B:** Property Tax.
- . **Article 2, paragraph 1.b.iii.C:** General Consumption Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Duty.
- . **Article 2, paragraph 1.b.iii.E:** Not applicable.
- . **Article 2, paragraph 1.b.iii.F:** Assets Tax.
- . **Article 2, paragraph 1.b.iii.G:**
 - . Guest Accommodation Room Tax;
 - . Minimum Business Tax;
 - . Telephone Calls Tax.

ANNEX B – Competent Authorities

The Minister responsible for Finance or his designate, the Commissioner General of Tax Administration of Jamaica, or his designate.

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>