

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

REPUBLIC OF KOREA

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 26 March 2012 - Or. Engl. (*in force since 1 July 2012*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income Tax;
 - . Corporation Tax;
 - . Special tax for rural development.
- . **Article 2, paragraph 1.b.iii.A:**
 - . Inheritance tax;
 - . Gift tax.
- . **Article 2, paragraph 1.b.iii.B:** Comprehensive real estate holding tax.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:**
 - . Individual consumption tax;
 - . Liquor tax.

ANNEX B – Competent Authorities

The Minister of Strategy and Finance or his authorised representative.

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

1. Any individual possessing the nationality of the Republic of Korea.
2. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Korea.

(*) 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>