

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

SAINT LUCIA

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 November 2016 - Or. Engl. (*in force since 1 March 2017*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income Tax or
 - . Withholding Tax.
- . **Article 2, paragraph 1.b.iii.B:**
 - . Land and House Tax;
 - . Stamp Duty.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.

ANNEX B – Competent Authorities

The Minister for Finance or his authorised representative.

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

Any individual possessing the citizenship of Saint Lucia, and any legal person, company, partnership or association deriving its status as such from the laws in force in Saint Lucia.

(*) 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>