

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

NORTH MACEDONIA

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 Council of Europe on 30 September 2019 – Or. Engl. (*in force since 1 January 2020*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Personal Income Tax (*Данок на личен доход*);
 - . Corporate Income Tax (*Данокнадобивка*).
- . **Article 2, paragraph 1.b.ii:** Compulsory Social Security Contribution (*Придонеси од задолжително социјално осигурување*).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax (*Данок на додадена вредност*).
- . **Article 2, paragraph 1.b.iii.D:** Excise (*Акцизи*).

ANNEX B – Competent Authorities

The Ministry of Finance or its authorised representative.

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

- i. Any individual possessing the nationality of the Republic of North Macedonia, and
- ii. Any legal person, partnership or association and other entity deriving its status as such from the laws in force in the Republic of North Macedonia.

(*) 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>