

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

MALTA

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 29 May 2013 - Or. Engl. (*in force since 1 September 2013*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Tax imposed under the Income Tax Act.
- . **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:** Not applicable.
- . **Article 2, paragraph 1.b.iii.A:** Not applicable.
- . **Article 2, paragraph 1.b.iii.B:** Not applicable.
- . **Article 2, paragraph 1.b.iii.C:** Tax imposed under the Value Added Tax Act.
- . **Article 2, paragraph 1.b.iii.D:** Not applicable.
- . **Article 2, paragraph 1.b.iii.E:** Not applicable.
- . **Article 2, paragraph 1.b.iii.F:** Not applicable.
- . **Article 2, paragraph 1.b.iii.G:** Not applicable.

ANNEX B – Competent Authorities

The Minister responsible for 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](#).
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