

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

MAURITANIA

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).	X

Declarations in the instrument of ratification deposited with the Secretary General of the OECD on 29 April 2022 – Or. Fr. (*in force as of 1 August 2022*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Tax on Industrial and Commercial Profits (IBIC);
 - . Tax on non-Commercial Profits (IBNC);
 - . Agriculture Profits Tax (IBA);
 - . Minimum Fixed Tax (IMF);
 - . Tax on salaries, wages, pensions and life annuities (ITS).
- . **Article 2, paragraph 1.a.ii:** Tax on Income from Movable Assets (IRCM).
- . **Article 2, paragraph 1.b.iii.B:** Property Income Tax (IRF).
- . **Article 2, paragraph 1.b.iii.C:**
 - . Value-added Tax (VAT);
 - . Tax on Financial Transactions (TOF).
- . **Article 2, paragraph 1.b.iv:** Apprenticeship Tax (TA).

ANNEX B – Competent Authorities

The Minister in charge of Finance or its authorised representative.

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

All individuals possessing the Mauritanian nationality and all legal persons, partnerships, associations and other entities provided for and deriving their status as such from the laws in force in the Islamic Republic of Mauritania.

(*) Status as of 29 April 2022. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>