

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

MALAYSIA

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 3 January 2017 - Or. Engl. (*in force since 1 May 2017*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income Tax;
 - . Petroleum Income Tax.
- . **Article 2, paragraph 1.a.ii:** Real Property Gains Tax.

ANNEX B – Competent Authorities

The Minister of Finance or his authorised representative.

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

- (i) Any individual possessing the nationality or citizenship of Malaysia;
- (ii) Any legal person, partnership or, association and any other entity deriving its status as such from the laws in force in Malaysia.

(*) 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>