

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## NAMIBIA

### Compilation of Declarations currently in force <sup>(\*)</sup> 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 contained in the instrument of ratification deposited with the Secretary General of the OECD on 9 December 2020 - Or. Engl. (*in force as from 1 April 2021*)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Income tax;
  - . Withholding tax on royalties;
  - . Withholding tax on management fees;
  - . Withholding tax on interest;
  - . Withholding tax on dividends.
- . **Article 2, paragraph 1.b.iii.B:** Transfer Duty.
- . **Article 2, paragraph 1.b.iii.C:** Value-added Tax.
- . **Article 2, paragraph 1.b.iii.E:** Excise 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

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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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