

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

NIUE

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a Note Verbale from the Minister of Foreign Affairs of Niue, dated 19 May 2016, accompanying the instrument of ratification deposited with the Secretary General of the OECD on 6 June 2016 - Or. Engl. (*in force since 1 October 2016*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income or profits.
- . **Article 2, paragraph 1.a.ii:** Taxes on capital gains which are imposed separately from the tax on income or profits.
- . **Article 2, paragraph 1.a.iii:** Taxes on net wealth.
- . **Article 2, paragraph 1.b.iii:** Taxes in other categories, except customs duties, imposed on behalf of a Party, namely:
 - . **A:** Estate, inheritance or gift taxes;
 - . **C:** General consumption taxes, such as value-added or sales taxes;
 - . **D:** Specific taxes on goods and services such as excise taxes;
 - . **G:** Any other taxes.

ANNEX B – Competent Authorities

The Financial Secretary of the Department of Finance and Planning or an authorised representative of the Financial Secretary.

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

Any individual belonging to the aboriginal race of Niue or possessing permanent resident status in Niue and any legal person, partnership or associations deriving its status as such from the laws in force in Niue.

(*) 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>