

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

NAURU

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 28 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:**
 - . Employment and Services Tax;
 - . Business Tax (Including: Business Profit Tax, Small Business Tax, Non-Resident Tax and International Transportation Business Tax).
- . **Article 2, paragraph 1.b.iii.D:** Telecommunication Services Tax.
- . **Article 2, paragraph 1.b.iii.E:** Motor Vehicle Tax.
- . **Article 2, paragraph 1.b.iii.G:**
 - . Fisheries Tax;
 - . Nauru Phosphate Royalty Levy/Tax;
 - . Civil Aviation Fees/Tax.

ANNEX B – Competent Authorities

The Minister of Finance or its 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](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>