

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## PANAMA

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

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

**Article 2, paragraph 1.a.i:**

- . Taxes on income of profits (provided in the Tax Code, Book IV, Title I, and the applicable decrees and regulations);
- . Taxes on capital gains which are imposed separately from the tax on income or profits (provided in the Tax Code, Book IV, Title I, and the applicable decrees and regulations).

#### ANNEX B – Competent Authorities

The Ministry of Economy and Finances or its authorised representative.

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

Any physical person possessing the Panamanian nationality and any legal person, partnership or association organised under the laws in force in Panama.

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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>