

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## PORTUGAL

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 17 November 2014 - Or. Engl. (*in force since 1 March 2015*)

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

- . **Article 2, paragraph 1.a.i:**
  - . Personal Income Tax;
  - . Corporate Income Tax;
  - . State surtax on corporate income tax.
- . **Article 2, paragraph 1.b.i:** Local surtax on corporate income tax.
- . **Article 2, paragraph 1.b.iii.A:** Stamp duty on gratuitous transfers.
- . **Article 2, paragraph 1.b.iii.B:**
  - . Municipal tax on real property;
  - . Municipal tax on real estate transfer.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax.
- . **Article 2, paragraph 1.b.iii.E:** Tax on the ownership of motor vehicles.

#### ANNEX B – Competent Authorities

The Minister of Finance, the Director General of the Tax and Customs Authority or their authorised representatives.

#### 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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