

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

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Compilation of Declarations currently in force ^(*) 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).	-

Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD on 17 December 2015 - Or. Engl., amended by a declaration transmitted by the Embassy of Saudi Arabia to France and registered at the Secretariat General of the OECD on 6 January 2020 - Or. Engl. (*in force since 6 January 2020*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . The income tax including the natural gas investment tax;
 - . The Zakat.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Tax.

Declaration contained in the instrument of ratification deposited with the Secretary General of the OECD, on 17 December 2015 - Or. Engl. (*in force since 1 April 2016*)

ANNEX B – Competent Authorities

The Ministry of Finance represented by 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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