

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

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 26 February 2019 – Or. Engl., supplemented by a Note Verbale from the Embassy of El Salvador in France, dated 20 May 2019, registered at the Secretariat General of the OECD on 21 May 2019 – Or. Fr. (*in force since 1 June 2019*)

ANNEX A – Taxes to which the Convention would apply:

- **Article 2, paragraph 1.a.i:** Income Tax.
- **Article 2, paragraph 1.a.ii:** Capital Gains Tax.
- **Article 2, paragraph 1.b.iii.B:** Tax on the transfer of movable property.
- **Article 2, paragraph 1.b.iii.C:** Value Added Tax (Tax on the transfer of immovable property and services).
- **Article 2, paragraph 1.b.iii.E:** Special tax on the first registration of goods on the national territory.

ANNEX B – Competent Authorities

The Director General of National Taxation.

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

The term "national" refers to:

- Any individual of Salvadoran nationality; and
- Any legal person deriving its status as such from the laws in force in El Salvador.

(*) 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>