

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

SLOVAK REPUBLIC

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 21 November 2013 - Or. Engl. (*in force since 1 March 2014*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Tax on income of individuals;
 - . Tax on income of legal persons.
- . **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:** Motor vehicle tax.

ANNEX B – Competent Authorities

The Ministry of Finance or its authorised representative.

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

- i. Any individual possessing the nationality or citizenship of the Slovak Republic;
- ii. Any legal person, association and other entities deriving its status as such from the laws in force in the Slovak Republic.

(*) 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>