

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## TUNISIA

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

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**Declarations contained in a letter from the Head of the Government of Tunisia deposited with the Secretary General of the OECD together with the instrument of ratification, on 31 October 2013 - Or. Fr. (in force since 1 February 2014)**

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

- . **Article 2, paragraph 1.a.i:**
  - . Personal Income Tax;
  - . Corporation Tax.
- . **Article 2, paragraph 1.a.ii:** Tax on capital gains of:
  - . transfer of buildings and building lands and social rights within real estate companies;
  - . transfer and retrocession of shares, partnership shares and fund shares and transfer and retrocession of rights on the related titles.
- . **Article 2, paragraph 1.b.ii:** Social security contributions payable to general government or to social security institutions established under public law.
- . **Article 2, paragraph 1.b.iii.A:** Taxes on registration of inheritance or gift.
- . **Article 2, paragraph 1.b.iii.B:** Tax on immovable property.
- . **Article 2, paragraph 1.b.iii.C:** Value added tax; consumption tax; registration and stamp duties returning to the State budget other than those referred to in paragraph 1.b.iii.A.
- . **Article 2, paragraph 1.b.iii.D:** Single tax on insurance; taxes on turnover for the benefit of special treasury funds; road tax; stamp duties; compensation charges; visit tax; administrative formalities tax; telecommunications tax.
- . **Article 2, paragraph 1.b.iv:** Taxes on buildings; taxes on building lands; taxes on industrial, commercial or professional buildings; hotel tax; entertainment tax; other taxes and duties for the benefit of local collectivities as provided by the Code of Local Taxation promulgated by Law No.97-11 of 3 February 1997.

#### ANNEX B – Competent Authorities

The Minister in charge of Finance or his authorised representatives.

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

- Any individuals possessing the Tunisian nationality, and
- Any legal person, partnership, association and other organisation deriving their status as such from the legislation of Tunisia.

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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>