

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

UKRAINE

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 Council of Europe on 26 March 2009- Or. Engl. (*in force since 1 July 2009*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Tax on profits of enterprises;
 - . Tax on income of naturals.
- . **Article 2, paragraph 1.b.ii:** Compulsory social security contribution.
- . **Article 2, paragraph 1.b.iii.B:** Land fee.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:**
 - . Excise tax;
 - . Duty on the development of viticulture, gardening and hop-growing.
- . **Article 2, paragraph 1.b.iii.E:** Tax on the ownership of moto vehicles and other self-propelled machines and mechanisms.
- . **Article 2, paragraph 1.b.iv:**
 - . Single tax;
 - . Fixed agricultural tax;
 - . State customs;
 - . Rental payments;
 - . Duty for the special use of natural resources.

ANNEX B – Competent Authorities

The State Tax Administration of Ukraine;
The State Customs Service of Ukraine;
The Pension Fund of Ukraine.

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](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>