

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

UNITED STATES OF AMERICA

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).	-

Declarations contained in a Note Verbale from the United States of America's Mission to the OECD, dated 3 December 1991, registered at the Secretary General of OECD on 5 December 1991 - Or. Engl. (*in force since 1 April 1995*)

ANNEX A – Taxes to which the Convention would apply:

For the United States, this Convention shall apply to taxes imposed under Title 26 of the United States Code (the Internal Revenue Code of 1986), as amended, which correspond to the taxes in the categories referred to in paragraph 1.A and 1.B II and III of Article 2 of the Convention.

ANNEX B – Competent Authorities

The Secretary of the Treasury or his designee.

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>