

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

SAINT VINCENT AND THE GRENADINES

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).	X

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 31 August 2016 - Or. Engl. (*in force since 1 December 2016*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income tax.
- . **Article 2, paragraph 1.a.ii:** Corporate tax.

ANNEX B – Competent Authorities

The Inland Revenue Department or an authorised representative which may be designated by the Minister with responsibility for Finance.

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

Any individual possessing the nationality or citizenship of Saint Vincent and the Grenadines and any legal person, partnership, association or other organisation deriving their status as such from the laws in force in Saint Vincent and the Grenadines.

(*) 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>