

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

ESWATINI

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 16 March 2021 - Or. Engl. (*in force as from 1 July 2021*)

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income Tax.
- . **Article 2, paragraph 1.b.ii:** Statutory Provident Fund and Public Pension Fund.
- . **Article 2, paragraph 1.b.iii.B:**
 - . Property Rates/Municipal Rates;
 - . Transfer Duty;
 - . Stamp Duty.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Duties.
- . **Article 2, paragraph 1.b.iii.E:** Motor Vehicle Licence Fees.
- . **Article 2, paragraph 1.b.iii.F:** TV licences.
- . **Article 2, paragraph 1.b.iii.G:**
 - . Alcohol and Tobacco Levy;
 - . Company Licences;
 - . Lottery Levy;
 - . Liquor Licences;
 - . Trading Licences;
 - . Fuel Levy;
 - . Graded Tax;
 - . Cattle Export and Slaughter Tax.

ANNEX B – Competent Authorities

The Minister of Finance or his Authorised Representative.

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

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(*) Status as of 23 April 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>