

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## PARAGUAY

### 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 15 July 2021 - Or. Engl. (*in force as from 1 November 2021*)

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

- . **Article 2, paragraph 1.a.i:**
  - . Business Income Tax (Impuesto a la Renta Empresarial – IRE);
  - . Tax on dividends and profits (Impuesto a los dividendos y a las utilidades – IDU);
  - . Personal Income Tax (Impuesto a la Renta Personal – IRP);
  - . Non-Resident Income tax (Impuesto a la Renta de No Residentes – INR).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax (*Impuesto al Valor Agregado – IVA*).
- . **Article 2, paragraph 1.b.iii.D:** Selective Consumption Tax (*Impuesto Selectivo al Consumo – ISC*).

#### ANNEX B – Competent Authorities

The Minister of Finance, the Undersecretary of State for Taxation and their authorised representatives.

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

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(\*) Status as of 15 July 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
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