

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## JORDAN

### Compilation of Declarations currently in force <sup>(\*)</sup> 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 the instrument of ratification deposited with the Secretary General of the OECD on 11 August 2021 - Or. Engl. (*in force as from 1 December 2021*)

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

- . **Article 2, paragraph 1.a.i:** Income tax.
- . **Article 2, paragraph 1.b.ii:** Compulsory social security contributions payable to general government.
- . **Article 2, paragraph 1.b.iii.B:** Jordan Real Estate Tax.
- . **Article 2, paragraph 1.b.iii.C:** Jordan General Sales Tax.

#### ANNEX B – Competent Authorities

The Minister of Finance or his/her authorised representatives.

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

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(\*) Status as of 13 August 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <https://conventions.coe.int>