

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

MALDIVES

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 20 September 2021 - Or. Engl. *(in force as from 1 January 2022)*

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Income Tax imposed under the Income Tax Act (Law Number 25/2019).
- . **Article 2, paragraph 1.b.iii.C:** Goods and Services Tax imposed under the Goods and Services Act (Law Number 10/2011).

ANNEX B – Competent Authorities

The Commissioner General of Taxation or their authorised representative.

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

- (i) any individual possessing the nationality or citizenship of Maldives;
- (ii) any legal person, partnership or association deriving its status as such from the laws in force in Maldives.

(*) Status as of 24 September 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>