

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## PAPUA NEW GUINEA

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 31 August 2023 - Or. Engl. (*in force as from 1 December 2023*)

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

- . **Article 2, paragraph 1.a.i:**
  - . personal income tax;
  - . corporate income tax;
  - . dividend withholding tax;
  - . interest withholding tax;
  - . foreign contractors withholding tax;
  - . royalty withholding tax;
  - . management fee withholding tax;
  - . non-resident insurer tax;
  - . overseas shipowner or charterer tax.
- . **Article 2, paragraph 1.a.ii:** Capital gains tax.
- . **Article 2, paragraph 1.b.iii.G:** Stamp tax duty.

#### ANNEX B – Competent Authorities

The Commissioner General of Internal Revenue or his authorized representative.

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

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