

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## MADAGASCAR

### 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 28 July 2025 - Or. Fr. (in force as from 1 November 2025)

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

- . **Article 2, paragraph 1.a.i:**
  - . Income Tax
  - . Direct tax on hydrocarbons
  - . Tax on public procurement
  - . Combined tax
  - . Taxes on wage and salary income and similar taxes
  - . Taxes on income from movable capital
  - . Tax on capital gains on real estate
- . **Article 2, paragraph 1.b.iii.A:** Estate and Donor's Taxes.
- . **Article 2, paragraph 1.b.iii.B:** Land tax on land (IFT) and Land tax on built property (IFPB).
- . **Article 2, paragraph 1.b.iii.C:** Value-added Tax.
- . **Article 2, paragraph 1.b.iii.E:** Excise Tax.

#### ANNEX B – Competent Authorities

The Director General of Taxes.

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

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(\*) Status as of 28/07/2025. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
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