CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

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FIJI

Compilation of Declarations currently in force (*) 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).	--

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Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 26 January 2026 - Or. Engl. (*in force as from 1 May 2026)*

ANNEX A – Taxes to which the Convention would apply:

- **Article 2, paragraph 1.a.i**:
  - Income tax;
  - Fringe Benefit Tax;
  - Non-resident Withholding Tax;
  - Non-resident International Shipping Income Tax;
  - Withholding Tax from Interest.
- **Article 2, paragraph 1.a.ii**: Capital Gains Tax.
- **Article 2, paragraph 1.b.iii.C**: Value-added Tax.

ANNEX B – Competent Authorities

The Chief Executive Officer of the Fiji Revenue and Customs Service or his authorised representatives.

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

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(*) Status as of 26 January 2026. For the Complete Chronology of declarations, please consult our website, rubric Search.
Source: Council of Europe's Treaty Office on https://conventions.coe.int