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Convention on Mutual Administrative Assistance in Tax Matters as amended by the 2010 Protocol

Strasbourg, 1.VI.2011

Annex A - Taxes to which the Convention would apply (*)

States

- **From A to F**

Albania - Algeria – Andorra – Antigua and Barbuda – Argentina – Armenia – Australia – Austria – Azerbaijan – Bahamas – Bahrain – Barbados – Belgium – Belize – Benin – Bosnia and Herzegovina – Botswana – Brazil – Brunei Darussalam – Bulgaria – Cabo Verde – Cameroon – Canada – Chile – China – Colombia – Cook Islands – Costa Rica – Croatia – Cyprus – Czech Republic – Denmark – Dominica – Dominican Republic – Ecuador – El Salvador – Estonia – Eswatini – Fiji – Finland – France - France New Caledonia

- **From G to L**

Georgia – Germany – Ghana – Greece – Grenada – Guatemala – Hungary – Iceland – India – Indonesia – Ireland – Israel – Italy – Jamaica – Japan – Kazakhstan – Kenya – Korea – Kuwait - Latvia – Liberia – Liechtenstein – Lithuania – Luxembourg

- **From M to R**

Malaysia – Maldives – Malta – Marshall Islands – Mauritania – Mauritius – Mexico – Republic of Moldova – Monaco – Mongolia – Montenegro – Morocco – Namibia – Nauru – Netherlands – New Zealand – Nigeria – Niue – North Macedonia – Norway – Oman – Pakistan – Panama – Paraguay – Peru – Philippines – Poland – Portugal – Qatar – Romania – Russian Federation – Rwanda

- **From S to Z**

Saint Lucia – Saint Vincent and the Grenadines – Samoa – San Marino – Saudi Arabia – Senegal – Serbia – Seychelles – Singapore – Slovak Republic – Slovenia – South Africa – Spain – St. Christopher and Nevis – Sweden – Switzerland – Thailand – Trinidad and Tobago – Tunisia – Turkey – Uganda – Ukraine – United Arab Emirates – United Kingdom – United States of America – Uruguay - Vanuatu - Zimbabwe

Related links

- Convention, Annexes and Protocol.

(*) Status as of 4 September 2026 – Last update Germany, Zimbabwe.

ALBANIA

Article 2, paragraph 1.a.i: Personal Income Tax (*Tatimi mbi te Ardhurat Personale*).
Article 2, paragraph 1.a.ii: Corporate Income Tax (*Tatim Fitimi*).
Article 2, paragraph 1.b.i: Local Tax on Small Business (*Taska Vendore mbi Biznesin e Vogel*).
Article 2, paragraph 1.b.ii: Social Security Contributions (*Kontributet e Sigurimeve Shoqerore*).
Article 2, paragraph 1.b.iii.C: Value Added Tax (*Tatimi mbi Vleren e Shtuar*).
Article 2, paragraph 1.b.iii.D: Excise Duties (*Akciza*).
Article 2, paragraph 1.b.iii.E: Annual Tax on used motor Vehicles (*Taska vjetore e mjeteve të përdorura*).
Article 2, paragraph 1.b.iii.G: Local Tax on Real Estate (*Tatimet mbi Pasurine e Paluajtshme*).

ALGERIA

Article 2, paragraph 1.a.i: taxes on income or profits

- Global income tax
- Corporate profit tax
- Petroleum profits tax

Article 2, paragraph 1.a.ii : taxes on capital gains which are imposed separately from the tax on income or profits:

- Income from movable capital
- Capital gains arising from the transfer for consideration of built or unbuilt real estate and real property rights, as well as those resulting from the transfer of shares, partnership interests, or similar securities.

Article 2, paragraph 1.a.iii : taxes on net wealth

- wealth tax

Article 2, paragraph 1.b.iii.C: general consumption taxes, such as value-added or sales taxes

- Value-added tax

ANDORRA

Article 2, paragraph 1.a.i - Taxes on income or profits:
. Corporation tax;
. Tax on income of individuals;
. Income tax of economic activities;
. Income tax on income of non-residents in Andorra.
Article 2, paragraph 1.a.ii - Taxes on capital gains which are imposed separately from the tax on income or profits:
. Tax on capital gain on real estate capital transfer.
Article 2, paragraph 1.a.iii - Taxes on net wealth:
. None.

ANTIGUA AND BARBUDA

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.a.ii: None.
Article 2, paragraph 1.a.iii: Income Tax.
Article 2, paragraph 1.b.i: Income Tax.
Article 2, paragraph 1.b.ii: Social Security Tax.
Article 2, paragraph 1.b.iii.A: Stamp Duty.
Article 2, paragraph 1.b.iii.B: Property Tax.
Article 2, paragraph 1.b.iii.C: Antigua and Barbuda Sales Tax.
Article 2, paragraph 1.b.iii.D: Customs Tax.

Article 2, paragraph 1.b.iii.E: Transport Board Tax.
Article 2, paragraph 1.b.iii.F: Property Tax.
Article 2, paragraph 1.b.iii.G: None.

ARGENTINA

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.b.ii: Contributions to Social Security.
Article 2, paragraph 1.b.iii.A: Tax on Personal Property.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D:
. Tax on Liquid Fuels;
. Domestic Tax, Law 24764;
. Tax on Insurance and other Assets, Law 3764.
Article 2, paragraph 1.b.iii.G:
. Presumptive Income Tax;
. Real Property Transfer Tax;
. Tax on the Debits and Credits originated from Financial Transactions, Law 25413;
. Simpified Regime for Taxpayers (*Monotributo*).

ARMENIA

Article 2, paragraph 1.a.i:
. Income Tax;
. Profit Tax.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Excise Tax.
Article 2, paragraph 1.b.iii.G:
. Turnover Tax;
. Environmental Tax;
. Road Ta.

AUSTRALIA

For Australia, the Convention shall apply to taxes of every kind and description imposed under the federal laws of Australia administered by the Commissioner of Taxation which correspond to the taxes in the categories referred to in paragraphs 1(a) and (b)(ii) and (iii) of Article 2 of the Convention.

AUSTRIA

Article 2, paragraph 1.a.i:
. Income tax (*Einkommensteuer*);
. Corporation tax (*Körperschaftsteuer*).
Article 2, paragraph 1b.iii.C: Value-added tax (*Umsatzsteuer*).

AZERBAIJAN

Article 2, paragraph 1.a.i:
. Income tax from individuals;
. Profit tax from legal persons (with the exception of entities and enterprises that are the property of municipalities);
. Tax withheld at the source of payment on income of non-residents;
. Tax withheld from the net profit of a permanent establishment.
Article 2, paragraph 1.b.i: Profit tax from entities and enterprises that are the property of municipalities.
Article 2, paragraph 1.b.ii: Payments to the State Social Protection Fund.
Article 2, paragraph 1.b.iii.A: Property tax from legal persons.

Article 2, paragraph 1.b.iii.B: Land tax from legal persons.
Article 2, paragraph 1.b.iii.C: Value added tax.
Article 2, paragraph 1.b.iii.D: Excise tax.
Article 2, paragraph 1.b.iii.E: Road tax.
Article 2, paragraph 1.b.iii.G:
. Mining tax;
. Tax under simplified system;
. Duties withheld according to the "Law of state duties".
Article 2, paragraph 1.b.iv:
. Land tax from individuals;
. Property tax from individuals;
. Mining tax on the exploitation of constructions materials produced in certain regions.

BAHAMAS

Article 2, paragraph 1.b.ii: Compulsory social security contributions payable to general government.
Article 2, paragraph 1.b.iii.B: Taxes on immovable property.
Article 2, paragraph 1.b.iii.C: General consumption taxes, such as value-added or sales taxes.
Article 2, paragraph 1.b.iii.D: Specific taxes on goods and services such as excise taxes.
Article 2, paragraph 1.b.iii.E: Taxes on the use or ownership of motor vehicles.

BAHRAIN

Article 2, paragraph 1.a.i: Income tax established by Legislative Decree No. 22 for the year 1979.

BARBADOS

Article 2, paragraph 1.a.i: Income tax.
Article 2, paragraph 1.a.ii: Corporation tax.

BELGIUM

Article 2, paragraph 1.a.i:
. Personal tax;
. Corporation tax;
. Tax on legal persons;
. Tax on non-residents;
. Withholding tax on income from movable assets (tax on capital incomes), income tax reduced at source;
. Special surcharge on tax on non-residents.
Article 2, paragraph 1.b.i:
. Special surcharge on personal tax;
. Withholding tax on income from immovable assets (property tax) and surcharge.
Article 2, paragraph 1.b.iii.A: Registration duties on gifts inter vivos.
Article 2, paragraph 1.b.iii.C: Value added tax.
Article 2, paragraph 1.b.iii.D:
. Excise duties;
. Special excise duties;
. Annual tax on insurance policies;
. Annual tax on profit sharing.
Article 2, paragraph 1.b.iv.A: Death duties and duties on transfers following death.

BELIZE

Article 2, paragraph 1.a.i:
. Income Tax (including surtax or surcharge);
. Business Tax.

Article 2, paragraph 1.b.iii.C: General Sales Tax.

BENIN

Article 2, paragraph 1.a.i:
. Corporation tax (IS);
. Business Income Tax (IBA);
. Tax on income from movable capital (IRCM);
. Property income tax (IRF);
. Tax on real estate capital gains (TPVI);
. Tax on wages and salaries (ITS).
Article 2, paragraph 1.a.ii: NONE.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D:
. Tax on financial and insurance activities (TAFA);
. Excise Taxes:
. Tax on specific products;
. Single specific tax on petroleum products;
. Tax on passenger vehicles.
Article 2, paragraph 1.b.iii.E: Tax on motor vehicles.

BOSNIA AND HERZEGOVINA

Article 2, paragraph 1.a.i:
. Personal Income Tax;
. Corporate Income Tax.
Article 2, paragraph 1.b.iii.C: Value Added Tax.

BOTSWANA

Article 2, paragraph 1.a.i:
. Income tax;
. Withholding tax on royalties;
. Withholding tax on dividend tax;
. Withholding tax on interest;
. Withholding tax on technical fees;
. Withholding tax on tax on foreign entertainers and sportspersons.
Article 2, paragraph 1.a.ii: Capital gains tax.
Article 2, paragraph 1.b.iii.A: Capital transfer tax.
Article 2, paragraph 1.b.iii.B: Transfer duty.
Article 2, paragraph 1.b.iii.C: Value added tax.
Article 2, paragraph 1.b.iii.D: Excise duty.

BRAZIL

Article 2, paragraph 1.a.i: Income Tax and Social Contribution on Net Profits.
Article 2, paragraph 1.b.ii: Contribution for the Program for Social Integration and Social Contribution for the Financing of Social Security.
Article 2, paragraph 1.b.iii.D: Tax on Industrialized Products.
Article 2, paragraph 1.b.iii.G: any other taxes administered by the Secretariat of the Federal Revenue of Brazil.

BRUNEI DARUSSALAM

Article 2, paragraph 1.a.i:
. Income tax imposed under Income Tax Act (Chapter 35), and
. Petroleum profits tax imposed under Income Tax (Petroleum) Act (Chapter 119).

BULGARIA

Article 2, paragraph 1.a.i:
. Personal Income Tax;
. Corporate Income Tax.
Article 2, paragraph 1.a.ii: --
Article 2, paragraph 1.a.iil: --
Article 2, paragraph 1.b.i: --
Article 2, paragraph 1.b.ii: Compulsory social security contributions payable to general government or to social security institutions established under public law.
Article 2, paragraph 1.b.iii.A: --
Article 2, paragraph 1.b.iii.B: --
Article 2, paragraph 1.b.iii.C: Value added tax.
Article 2, paragraph 1.b.iii.D: --
Article 2, paragraph 1.b.iii.E: --
Article 2, paragraph 1.b.iii.F: --
Article 2, paragraph 1.b.iii.G: --

CABO VERDE

Article 2, paragraph 1.a.i:
. Personal Income Tax ("*Imposto sobre o Rendimento das Pessoas Singulares*");
. Corporate income tax ("*Imposto sobre o Rendimento das Pessoas Colectivas*").
Article 2, paragraph 1.a.ii: Single Property Tax ("*Imposto unico sobre o patrimonio, no que diz respeito aos ganhos derivados da alienaçao de bens imobiliarios*").
Article 2, paragraph 1.b.iii.C: Value-added tax ("*Imposto sobre o Valor Acrescentado*").
Article 2, paragraph 1.b.iii.D: Special Consumption Tax ("*Imposto sobre Consumos Especiais*").

CAMEROON

Article 2, paragraph 1.a.i:
. Personal income Tax;
. Corporate income tax;
. Special tax on income.
Article 2, paragraph 1.a.ii: Taxes on capital gains which are imposed separately from the tax on income or profits.
Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D: Excise tax.

CANADA

Article 2, paragraph 1.a: Taxes on income or profits, including capital gains that are added to income at a rate determined under the following act, and taxes on net wealth that are imposed on behalf of *Canada under the Income Tax Act* (Canada) and the Global Minimum Tax Act (Canada).
Article 2, paragraph 1.b.iii.C: Value Added Tax imposed on behalf of Canada under Part IX of the *Excise Tax Act* (Canada).
Article 2, paragraph 1.b.iii.D: Taxes imposed on behalf of Canada under Parts I and III of the *Excise Tax Act* (Canada) and the Excise Act, 2001 (Canada).

CHILE

Article 2, paragraph 1.a.i: Tax included in the income tax.
Article 2, paragraph 1.a.ii: Sales and Services Tax Act.
Article 2, paragraph 1.a.iii: Estate, inheritance or gift taxes.

CHINA

Article 2, paragraph 1.a.i:
. Enterprise Income Tax.
. Individual Income Tax.
Article 2, paragraph 1.b.iii.B:
. Urban and Township Land Use Tax.
. House Property Tax.
. Land Appreciation Tax.
Article 2, paragraph 1.b.iii.C:
. Value Added Tax.
. Business Tax.
Article 2, paragraph 1.b.iii.D:
. Excise Tax.
. Tobacco Tax.
Article 2, paragraph 1.b.iii.E:
. Vehicle Purchase Tax.
. Vehicle and Vessel Tax.

Article 2, paragraph 1.b.iii.G:
. Resource Tax
. City Maintenance and Construction Tax.
. Tax on the Use of Arable Land.
. Stamp Duty.
. Deed Tax.

For Hong Kong Special Administrative Region (Hong Kong SAR)

Article 2, paragraph 1.a.i:
. Profits tax;
. Salaries tax;
. Property Tax.

For the Macao Special Administrative Region

Article 2, paragraph 1.a.i:
. Profits tax (*Impost Complementar de Rendimentos*) ;
. Salaries tax (*Imposto Profissional*);
. Urban Property Tax (*Contribuição Predial Urbana*).

Article 2, paragraph 1.b.iii.B: Stamp Duty (*Imposto do Selo*).
Article 2, paragraph 1.b.iii.D: Tourism Tax (*Imposto de turismo*).
Article 2, paragraph 1.b.iii.E: Motor Vehicle Tax (I*mposto sobre Veículos Motorizados*).
Article 2, paragraph 1.b.iii.G: Business Tax (*Contribuição Industrial).*

COLOMBIA

Article 2, paragraph 1.a.i:
. Income tax and its complementary taxes;
. Pro equity income tax – CREE.

Article 2, paragraph 1.a.ii: Income tax and its complementary taxes.
Article 2, paragraph 1.a.iii: Tax on capital.
Article 2, paragraph 1.b.i : Not applicable.
Article 2, paragraph 1.b.ii: Not applicable.
Article 2, paragraph 1.b.iii.A: Income tax and complementary taxes.
Article 2, paragraph 1.b.iii.B: not applicable.
Article 2, paragraph 1.b.iii.C: Value added tax - VAT.
Article 2, paragraph 1.b.iii.D: National consumption tax.
Article 2, paragraph 1.b.iii.E: Value Added Tax (*Impuesto general sobre las venta*s).
Article 2, paragraph 1.b.iii.F: not applicable.
Article 2, paragraph 1.b.iii.G: not applicable.

COOK ISLANDS

Article 2, paragraph 1.a.i: Taxes on income or profits, including withholding taxes.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Excise Taxes on alcoohol and sugar.

COSTA RICA

Article 2, paragraph 1.a.i: Income Tax (*Impuesto sobre la renta*).
Article 2, paragraph 1.b.ii: Contributions made to the Costa Rican Social Security (*Contribuciones a la caja Costarricense del Seguro Social*).
Article 2, paragraph 1.b.iii.B: Real estate tax (*Impuesto a la propriedad de bienes inmuebles*).
Article 2, paragraph 1.b.iii.C: Value Added Tax (*Impuesto general sobre las venta*s).
Article 2, paragraph 1.b.iii.D: Vehicles, ships and aircrafts tax (*Impuesto a la propriedad de vehículos, embarcaciones y aeronaves*).

CROATIA

Article 2, paragraph 1.a.i:
. Tax on income (*porez na dohodak*);
. Tax on profits (*porez na dobit*) ;
. Global Minimum Tax
Article 2, paragraph 1.b.iii.C: Value-added Tax (*porez na dodanu vrijednost*).
Article 2, paragraph 1.b.iii.G: Real estate transaction tax (*porez na promet nekretnina*).

CYPRUS

Article 2, paragraph 1.a.i:
. Income tax;
. Corporate income tax;
. Special contribution for the defence of the Republic.
Article 2, paragraph 1.a.ii: Capital gains tax.
Article 2, paragraph 1.b.iii.B: Tax on Immovable Property.
Article 2, paragraph 1.b.iii.C: Value-Added Tax.

CZECH REPUBLIC

Article 2, paragraph 1.a.i:
• Personal income tax;
• Corporate income tax;
• Gambling tax;
• Top-up taxes;
Article 2, paragraph 1.b.ii:
. Public health insurance and social security insurance and a contribution to the state employment policy.
Article 2, paragraph 1.b.iii.B:
. Real estate tax;
. Tax on acquisition of real estate.
Article 2, paragraph 1.b.iii.C: Value-added Tax.
Article 2, paragraph 1.b.iii.D:
. Excise duty on mineral oils, on ethyl alcohol, on beer, on wine and intermediate products and on tobacco products;
. Tax on heated tobacco products;
. Tax on raw tobacco;
. Tax on natural gas and some other gases;
. Tax on solid fuels;
. Tax on electricity.
Article 2, paragraph 1.b.iii.E: Road tax.

DENMARK

Danish taxes
Article 2, paragraph 1.a.i: Income taxes to the State (*indkomstskatter til staten*).
Article 2, paragraph 1.a.ii: --
Article 2, paragraph 1.a.iii: Capital tax to the State (*formueskat til staten*) – repealed as of 1 January 1997, enforceable and collectible until 1 January 2002 (in cases of fraud until 1 January 2017).
Article 2, paragraph 1.b.i:
. Income tax to the municipalities (*kommunal indkomstskat*);
. Income tax to the county municipalities (*amtskommunal indkomstskat*);
. Tax on immovable property (*ejendomsskat*);
. Tax on assessed value of immovable property (*ejendomsværdiskat*);
. Church tax (*kirkeskat*).
Article 2, paragraph 1.b.ii:

. Labour market contribution (*arbejdsmarkedsbidrag*);
. Special pension contribution (*særligt pensionsbidrag*).

Article 2, paragraph 1.b.iii.A: Tax on inheritance and gifts (*afgift af dødsboer og gaver*).
Article 2, paragraph 1.b.iii.B: --
Article 2, paragraph 1.b.iii.C: Value added tax (*merværdiafgift*).
Article 2, paragraph 1.b.iii.D: Excise duties imposed by the State (*forbrugsafgifter, som pålægges af staten*).
Article 2, paragraph 1.b.iii.E:

. Registration tax on motor vehicles (*registreringsafgift af motorkøretøjer*);
. Weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (*vægtafgift af motorkøretøjer og andre afgifter på oje eller brug af motorkøretøjer*).

Article 2, paragraph 1.b.iii.F: Tax on insurances for yachts (*afgift af lystfartøsforsikringer*).
Article 2, paragraph 1.b.iii.G:

. Payroll tax (lømsumsafgift);
. Taxes on betting, on casinos and on lottery prizes (*afgift af totalisatorspil, spillekasinoer og gevinster ved lotterispil*);
. Tax on registration of rights in real property etc. (*afgift af tinglysning og registrering af cjer- og pantrettigheder*);
. Stamp duty (*stempelafgift*).

Article 2, paragraph 1.b.iv:

. Service charge on business property (*dækningsafgift af forretningsejendom*);
. Property release tax (*frigørelsesafgift*).

Greenlandic taxes

Article 2, paragraph 1.a.i:

. Income tax to the Greelandic home rule Government (*landsskat, særlig landsskat*);
. Dividend tax (*udbytteskat*);
. Company tax (*selskabsskat*).

Article 2, paragraph 1.b.i:

. Municipal tax (*kommuneskat*);
. Common municipal tax (*fælleskommunal skat*);
. Dividend tax (*udbytteskat*);
. Company tax (*selskabsskat*).

Article 2, paragraph 1.b.ii: Employer's contributions to vocational training (*arbejdsgivernes erhvervsuddannelsesbidrag*).
Article 2, paragraph 1.b.iii.A: Tax on inheritance and gifts (*afgift af arv og gave*).
Article 2, paragraph 1.b.iii.C: Import duty (*indførselsafgift*).
Article 2, paragraph 1.b.iii.D:

. Tax on gambling machines (*afgift af automatspil*);
. Harbour duty (*havneafgift*);
. Tax on sea transport of goods to, from and within Greenland (*afgift på søtransport af gods til, fra og I Grønland*);
. Tax on shrimps (*afgift på rejer*).

Article 2, paragraph 1.b.iii.E: Tax on motor vehicles (*afgift af motorkøretøjer*).
Article 2, paragraph 1.b.iii.G:

. Tax on lottery (*lotteriafgift*);
. Stamp duty (*stempelafgift*).

Faroese taxes

Article 2, paragraph 1.a.i:

. Income taxes to the Faroese home rule Government (*landsskattur*);
. Royalty taxes (*skattur av nýtslugjaldi*);
. Taxes levied under the Hydrocarbon Tax Act (*skattur eftier kolvetnisskattalógini*);
. Taxes levied under the Tonnage Tax Act (*skattur eftir tonnsaskattalógini*).

Article 2, paragraph 1.a.ii: Taxes levied under the Act on Taxation of Capital Gains (*kapitalvinningsskattur*).

Article 2, paragraph 1.b.i:
. Income taxes to the municipalities (*komunuskattur*);
. Church tax (*kirkjuskattur*).
Article 2, paragraph 1.b.ii:
. Labour market contribution (*ALS-gjald*);
. Special pension contribution (*arbeiðsmarknareftirlønargjald*).
Article 2, paragraph 1.b.iii.C: Value added tax (*meirvirðisgjald*).
Article 2, paragraph 1.b.iii.D: Import and excise duties (*tollur*).
Article 2, paragraph 1.b.iii.E:
. Registration tax on motor vehicles (*skrásetingargjald*);
. Weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (*veggjald*).
Article 2, paragraph 1.b.iii.G: Tax on registration of rights in real property (*tinglýsingargjald*).

DOMINICA

Article 2, paragraph 1.a.i:
. Personal Income Tax;
. Corporate Tax;
. Withholding Tax.
Article 2, paragraph 1.a.iii.B: Land Transfer Fees.
Article 2, paragraph 1.a.iii.C: Value Added Tax.
Article 2, paragraph 1.a.iii.D: Excise Tax.
Article 2, paragraph 1.a.iii.E:
. Motor Vehicle License Fees;
. Highway Maintenance Levy.
Article 2, paragraph 1.a.iii.G:
. Stamp Duties;
. Import Duties.

DOMINICAN REPUBLIC

Article 2, paragraph 1.a.i: Taxes on profits, capital or equity gains of natural or legal persons.
Article 2, paragraph 1.b.iii.A: Taxes on property, inheritance or donations.
Article 2, paragraph 1.b.iii.B: Taxes on real estate.
Article 2, paragraph 1.b.iii.C: General consumption taxes.
Article 2, paragraph 1.b.iii.D: Specific taxes on goods and services.

ECUADOR

Article 2, paragraph 1.a.i:
. Income tax (*Impuesto a la renta*);
. Participation of labour in profits of mining rights holders, attributable to the State (*participación laboral en las utilidades de titulares de derechos mineros, atribuibles al Estado*);
. Mineral exploitation royalties (*Regalías a la explotación de minerales*);
. Adjustment required to comply with Article 408 of the Constitution, applicable to the exploitation of non-renewable natural resources (*Ajuste necesario para cumplir con lo dispuesto en el artículo 408 de la Constitución, correspondiente a la explotación de recursos naturales no renovables*).
Article 2, paragraph 1.a.ii: Income tax on gains from the alienation of shares, participations, other rights in the capital of entities, or other exploration, exploitation, concession or similar rights (*Impuesto a la renta único a la utilidad en la enajenación de acciones, participaciones, otros derechos representativos de capital u otros derechos que permitan la exploración, explotación, concesión o similares*).
Article 2, paragraph 1.a.iii: Tax on assets held abroad (*Impuesto a los activos en el exterior*).
Article 2, paragraph 1.b.iii.A: Income tax on worth increases from inheritances, estates, gifts, findings and similar sources (*Impuesto a la renta por incrementos patrimoniales provenientes de herencias, legados, donaciones, hallazgos y otros de naturaleza análoga*).

Article 2, paragraph 1.b.iii.C: Value added tax (*Impuesto al valor agregado IVA*).
Article 2, paragraph 1.b.iii.D: Special consumption tax (*impusto a los consumos especiales ICE*).
Article 2, paragraph 1.b.iii.E: Tax on the ownership of motor vehicles (*Impuesto a la propriedad de vehículos motorizados*).
Article 2, paragraph 1.b.iii.G:

. Ecuadorian simplified tax regime (*Regimen impositivo simplificado ecuatoriano RISE*);
. Currency outflow tax (*Impuesto a la salida de divisas ISD*);
. Redeemable tax on nonreturnable plastic bottles (*Impuesto redimible a las botellas plásticas no retornables*);
. Mining concession conservation patents (*Patentes de conservación de concesiones mineras*).

EL SALVADOR

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.a.ii: Capital Gains Tax.
Article 2, paragraph 1.b.iii.B: Tax on the transfer of movable property.
Article 2, paragraph 1.b.iii.C: Value Added Tax (Tax on the transfer of immovable property and services).
Article 2, paragraph 1.b.iii.E: Special tax on the first registration of goods on the national territory.

ESTONIA

Article 2, paragraph 1.a.i: Income tax;
Article 2, paragraph 1.b.ii:

. Social tax;
. Unemployment insurance premium;
. Contribution to mandatory funded pension.

Article 2, paragraph 1.b.iii.B: Land tax.
Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D: Excise duties.
Article 2, paragraph 1.b.iii.E: Heavy goods vehicles tax.
Article 2, paragraph 1.b.iii.G: Gambling tax.

ESWATINI

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.b.ii: Statutory Provident Fund and Public Pension Fund.
Article 2, paragraph 1.b.iii.B:

. Property Rates/Municipal Rates;
. Transfer Duty;
. Stamp Duty.

Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Excise Duties.
Article 2, paragraph 1.b.iii.E: Motor Vehicle Licence Fees.
Article 2, paragraph 1.b.iii.F: TV licences.
Article 2, paragraph 1.b.iii.G:

. Alcohol and Tobacco Levy;
. Company Licences;
. Lottery Levy;
. Liquor Licences;
. Trading Licences;
. Fuel Levy;
. Graded Tax;
. Cattle Export and Slaughter Tax.

FIJI

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.

FINLAND

Article 2, paragraph 1.a.i:
. the state income taxes (*valtion tuloverot); de statliga inkomstskatterna*),
. the corporate income tax (*yhteisöjen tulovero; inkomstskatten för samfund*),
. the minimum tax for large groups (*suurten konsernien vähimmäisvero; minimiskatt för stora koncerner*),
. the tax withheld at source from non-residents' income (*rajoitetusti verovelvollisen lähdevero; källskatten för begränsat skattskyldig*),
. the tax withheld at source from interest (*korkotulon lähdevero; källskatten på ränteinkomst*),
. the withholding tax for foreign employees (*ulkomailta tulevan palkansaajan lähdevero; källskatt för löntagare från utlandet*),
Article 2, paragraph 1.a.ii: --
Article 2, paragraph 1.a.iii:
. State capital tax (*valtion varallisuusvero; den statliga förmögenhetsskatten*)
Article 2, paragraph 1.b.i:
. Communal tax (*kunnallisvero; kommunalskatten*);
. Church tax (*kirkollisvero; kyrkoskatten*);
. Forestry duty (*metsänhoitomaksu; skogsvårdsavgiften*).
Article 2, paragraph 1.b.ii:
. National pension insurance contribution (*vakuutetun kansaneläkevakuutusmaksu; försäkrads folkpensionsförsäkringspremie*);

. Health insurance contribution (*vakuutetun sairausvakuutusmaksu; försäkrads sjukförsäkringspremie*);
. Employer's social security contribution (*työnantajan sosiaaliturvamaksu; arbetsgivares socialskyddsavgift*).
Article 2, paragraph 1.b.iii.A: Inheritance tax and Gift tax (*perintövero ja lahjavero; arvsskatten och gåvoskatten*)
Article 2, paragraph 1.b.iii.B: --
Article 2, paragraph 1.b.iii.C: Value added tax (*arvonlisävero; mervärdesskatten*)
Article 2, paragraph 1.b.iii.D:
. the excise duty on tobacco (tupakkavero; tobaksaccisen),
. the excise duty on soft drinks (virvoitusjuomavero; läskedrycksaccisen),
. the excise duty on certain beverage packages (juomapakkausvero; accisen på visa dryckesförpackningar)
. the excise duty on liquid fuels (nestemäisten polttoaineiden valmistevero; accisen på flytande bränslen),
. the excise duty on electricity and certain energy sources (sähkön ja eräiden polttoaineiden valmistevero; accis på elström och vissa bränslen),
. the excise duty on alcohol and alcoholic beverages (alkoholi- ja alkoholijuomavero; accisen på alkohol och alkoholdrycker),
. the tax on certain insurance premiums (eräistä vakuutusmaksuista suoritettava vero; skatten på vissa försäkringspremier),
. the tax refund on certain energy products used in agriculture (eräiden energiatuotteiden valmisteveron palautus; återbäring av punktskatt på vissa energiprodukter som använts inom jordbruket),
Article 2, paragraph 1.b.iii.E:

. the car tax (autovero; bilskatten),
. the fuel fee (polttoainemaksu; bränsleavgift),
. the vehicle tax (ajoneuvovero; fordonsskatt).

Article 2, paragraph 1.b.iii.F: --

Article 2, paragraph 1.b.iii.G:

. the stamp duty (leimavero; stämpelskatten),
. the transfer tax (varallisuudensiirtovero; överlåtelseskatt),
. the tax on lottery prizes (arpajaisvero; lotteriskatt),
. the tax on mined minerals (kaivosmineraalivero; gruvmineralskatten),
. the tax on waste (jätevero; avfallsskatt),

Article 2, paragraph 1.b.iv: Municipal tax on real property (*kiinteistövero; fastighetsskatten*).

FRANCE

Article 2, paragraph 1.a.i:

. Income tax;
. General social contribution;
. Social debt repayment contribution;
. Corporation tax;
. Withholding tax on income from movable assets;
. Annual flat-rate tax on companies;
. Corporation tax contribution;
. Payroll taxes and contributions.
. Minimal annual taxation for multinational groups of companies.

Article 2, paragraph 1.a.ii: Not applicable.

Article 2, paragraph 1.a.iii:

. Solidarity wealth tax;
. Tax on the market value of immovables held in France by legal persons.

Article 2, paragraph 1.b.i: Not applicable.

Article 2, paragraph 1.b.ii: Not applicable.

Article 2, paragraph 1.b.iii.A: Duties on the free transfer of assets.

Article 2, paragraph 1.b.iii.B: Not applicable.

Article 2, paragraph 1.b.iii.C: Value-added tax and similar taxes.

Article 2, paragraph 1.b.iii.D: Indirect contributions.

Article 2, paragraph 1.b.iii.E: Taxes on company cars.

Article 2, paragraph 1.b.iii.F: Various taxes provided for under the General Tax Code and paid to the Government.

Article 2, paragraph 1.b.iii.G:

. Stamp duties;
. Registration fees and cadastral taxes paid to the Government;
. Stock exchange transaction tax;
. Tax on the income from accumulation or capital bonds;
. Tax on sums paid by insurance and similar bodies and tax on insurance contracts.

Article 2, paragraph 1.b.iv:

. Built-up properties tax and land tax;
. Occupancy tax;
. Business tax;
. Land motor-vehicle excise duty;
. Stamp duty on registration certificates for land motor-vehicles;
. Stamp duty and cadastral tax on transfers for consideration of immovable property not intended for use as dwellings;
. Surcharge on registration fees and cadastral taxes payable on transfers of immovable property;
. Departmental mining concession taxes;
. Local infrastructure tax;
. Special infrastructure tax of the *Ile-de-France* region and its supplementary tax;
. Tax on driving licences;
. Communal tax assimilated to direct local taxes;
. Indirect taxes for local communities and various bodies.

FRANCE - NEW CALEDONIA

Article 2, paragraph 1.a.:

i) Income tax;
- Additional contribution to the corporation tax
- Caledonian solidarity contribution
- Tax on civil companies and metallurgical and mining activities

ii) Tax on securities income
- tax on claims, deposits and guarantees.

Article 2, paragraph 1.b.:

i) Not applicable;

ii) Additional contribution to the corporation tax

iii) A. - Registration fees
B. - Property tax on developed property
C. - General consumption tax
D. - Indirect contributions
E. - Not applicable
F. - Not applicable
G. - Tax on patents
- Telephone contribution
- Stamp duties and various taxes
- Registration fees and cadastral taxes
- License fees
- Entertainment and game revenue tax
- Electricity tax due by electric energy distributions
- Domestic consumption tax on local and locally manufactured products
- Tax on alcohols and tobaccos
- Fees and royalties applicable to mining authorisations and mining titles
- Employer contribution for vocational training

iv) Added percentages
- Tax on insurance agreements
- Taxation for the benefit of municipalities
- Taxation for the benefit of provinces
- Taxation for the benefit of the Chamber of Commerce and Industry and Crafts and Artisans Chamber
- Solidarity levy on services.

GEORGIA

Article 2, paragraph 1.a.i:
. Income tax;
. Profit tax.

Article 2, paragraph 1.a.ii: --
Article 2, paragraph 1.a.iii: --
Article 2, paragraph 1.b.i: --
Article 2, paragraph 1.b.ii: --
Article 2, paragraph 1.b.iii.A: --
Article 2, paragraph 1.b.iii.B: Property tax.
Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D: Excise tax.
Article 2, paragraph 1.b.iii.E: --
Article 2, paragraph 1.b.iii.F: --
Article 2, paragraph 1.b.iii.G: --
Article 2, paragraph 1.b.iv: --

GERMANY

Preliminary note: Taxes imposed on behalf of the *Länder* have been classified as taxes imposed on behalf of a Contracting State.

Article 2, paragraph 1.a.i:
. Income tax (including wages tax (*Lohnsteuer*), withholding tax on income from capital (*Kapitalertragsteuer*), interest income deduction (*Zinsabschlag*), withholding tax for construction work (*Steuerabzug bei Bauleistungen*), and special forms of levying income tax in accordance with section 50a of the Income Tax Act).
. Corporation tax (*Körperschaftsteuer*).
. Solidarity surcharge (*Solidaritätszuschlag*).
. Ancillary tax payments
. Article 2 paragraph 1.a.i: Global Minimum Tax (*Mindeststeuer*).
Article 2, paragraph 1.a.ii: --
Article 2, paragraph 1.a.iii:
. Net worth tax (*Vermögensteuer*).
. Ancillary tax payments.
Article 2, paragraph 1.b.i:
. Trade tax (*Gewerbsteuer*).
. Ancillary tax payments.
Article 2, paragraph 1.b.ii:
Contribution to statutory health, long-term care, accident and pension insurance, including pension insurance for farmers and employment promotion.
Article 2, paragraph 1.b.iii.A:
. Inheritance tax (*Erbschaftsteuer*).
. Gift tax (*Schenkungsteuer*).
. Substitute inheritance tax (*Ersatzerbschaftsteuer*).
. Ancillary tax payments.
Article 2, paragraph 1.b.iii.B:
. Real property tax (*Grundsteuer*).
. Real property tax transfer (*Grunderwerbsteuer*).
. Ancillary tax payments.
Article 2, paragraph 1.b.iii.C:
. Import VAT (*Einfuhrumsatzsteuer*).
. Value added tax (*Umsatzsteuer*).
. Ancillary tax payments.
Article 2, paragraph 1.b.iii.D:
. Spirits duty (*Branntweinsteuer*).
. Energy duty (*Energiesteuer*).
. Tobacco duty (*Tabaksteuer*).
. Ancillary tax payments.
Article 2, paragraph 1.b.iii.E: --
Article 2, paragraph 1.b.iii.F: --
Article 2, paragraph 1.b.iii.G:
. Aviation tax (*Luftverkehrsteuer*).
. Betting and lottery tax (*Rennwett- und Lotteriesteuer*).
. Taxe on insurance premiums.
. Ancillary tax payments.
Article 2, paragraph 1.b.iv:
. Real property tax (*Grundsteuer*).
. Ancillary tax payments.

GHANA

Article 2, paragraph 1.a.i:
. Income tax;
. Petroleum income tax;
. Mineral royalties;
. Withholding tax on interest;

. Withholding tax on dividend;
. Withholding tax on goods and services.

Article 2, paragraph 1.a.ii: Capital gains tax.
Article 2, paragraph 1.b.iii.A: Gift tax.
Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D: Excise tax.

GREECE

Article 2, paragraph 1.a.i:
. Personal income tax;
. Income tax on partnerships;
. Corporate Income tax;
. Withholding tax on dividends, royalties and interests.

Article 2, paragraph 1.a.ii: Tax on profit from the sale of shares.
Article 2, paragraph 1.a.iii: Not applicable.
Article 2, paragraph 1.b.i: Not applicable.
Article 2, paragraph 1.b.ii: Compulsory social security contributions payable to general government or to social security institutions, established under public law (*υποχρεωτικές εισφορές κοινωνικής ασφάλισης των ασφαλιστικών φορέων*).
Article 2, paragraph 1.b.iii.A: Tax on inheritance gifts and parental provision (*φόρος κληρονομιών, δωρεών και γονικών παροχών*).
Article 2, paragraph 1.b.iii.B:
. Tax on real estate (*φόρος ακίνητης περιουσίας*) and
. Special tax on real estate (*ειδικός φόρος επί των ακινήτων*).

Article 2, paragraph 1.b.iii.C:
. Value-added tax (*Φόρος Προστιθέμενης Αξίας #150; ΦΠΑ*);
. Tax on luxury goods (*ειδικός φόρος πολυτελείας*).

Article 2, paragraph 1.b.iii.D:
. Special consumption taxes on goods and services such as excise duties (*ειδικοί φόροι κατανάλωσης αγαθών και υπηρεσιών όπως οι ειδικοί φόροι κατανάλωσης*);
. Duty on mobile subscription services and on card mobile phone services (*τέλος συνδρομητών κινητής τηλεφωνίας και τέλος καρτοκινητής τηλεφωνίας*);
. Insurance tax (*φόρος ασφαλίοτρων*);
. Tax on casino entrance tickets (*φόρος επί των εισιτηρίων εισόδου στα καζίνο*);
. Special tax on television advertisements (*ειδικός φόρος επί των διαφημίσεων που προβάλλονται από την τηλεόραση*).

Article 2, paragraph 1.b.iii.E:
. Road tax on motor vehicles (*τέλη κυκλοφορίας αυτοκινήτων οχημάτων*) (vignette);
. Registration tax on vehicles (*τέλος ταξινόμησης αυτοκινήτων οχημάτων*);
. Luxury tax on cars (*φόρος πολυτελείας αυτοκινήτων οχημάτων*);
. Lump sum tax on the registration of public and private use lorries (*εφάπαξ εισφορά στα φορτηγά ιδιωτικής και δημόσιας χρήσης που μπαίνουν σε κυκλοφορία*).

Article 2, paragraph 1.b.iii.F:
. Luxury tax on other vehicles e.g. pleasure boats (*φόρος πολυτελείας σκαφών αναψυχής κλπ*);
. Special tax on private pleasure boats (*ειδικός φόρος ιδιωτικών πλοίων αναψυχής*).

Article 2, paragraph 1.b.iii.G:
. Real estate transfer tax (*φόρος μεταβίβασης ακινήτων*);
. Stamp duties (*φορολογία χαρτοσήμου*);
. Indirect taxes on raising of capital (*φόρος συγκέντρωσης κεφαλαίων*);
. Levy on the tickets of spectacles (*εισφορά επί των εισιτηρίων των θεαμάτων*);
. Tax on playcard game tables in cafes (*τέλη διενέργειας παιγνίων με παιγνιόχαρτα*);
. Special tax on bulldozers, cranes etc. (*τέλη μηχανημάτων έργων*).

Article 2, paragraph 1.b.iv: Municipality tax assessed on real estate transfer (*φόρος υπέρ δήμων και κοινοτήτων υπολογιζόμενος επί του φόρου μεταβιβασης ακινήτων*).

GRENADA

Article 2, paragraph 1.a.i:
. Personal Income Tax;
. Corporate Income Tax;
. Withholding Tax.
Article 2, paragraph 1.a.ii: None.
Article 2, paragraph 1.a.iii: None.
Article 2, paragraph 1.b.i: None.
Article 2, paragraph 1.b.ii: National Insurance Scheme Contribution.
Article 2, paragraph 1.b.iii.A: Inheritance Tax.
Article 2, paragraph 1.b.iii.B:
. Property Tax;
. Property Transfer Tax.
Article 2, paragraph 1.b.iii.C:
. Value Added Tax;
. Annual Stamp Tax.
Article 2, paragraph 1.b.iii.D: Inland Revenue Excise Tax.
Article 2, paragraph 1.b.iii.E: None.
Article 2, paragraph 1.b.iii.F: None.
Article 2, paragraph 1.b.iii.G: Gaming Tax.

GUATEMALA

Article 2, paragraph 1.a.i: Taxes on income or profits.
Income tax, applied to:
. Income from profit activities (*Rentas de las actividades lucrativas*);
. Work income (*Rentas del trabajo*);
. Income from capital and capital gains (*Rentas del capital y las ganancias de capital*).
Article 2, paragraph 1.a.ii: Taxes on capital gains, which are imposed separately from the tax on income of profits.
Income tax includes all capital gains (*El impuesto Sobre la Renta incluye todas la ganancias de capital*).

HUNGARY

Article 2, paragraph 1.a.i:
. Personal income tax;
. Corporate income tax;
. Top up tax ensuring the global minimum level of taxation.
Article 2, paragraph 1.b.i:
. Land parcel tax;
. Building tax;
. Local business tax.
Article 2, paragraph 1.b.ii: Social contribution tax and contributions (pension contribution, health insurance contribution, labour market contribution).
Article 2, paragraph 1.b.iii.A: Duties (inheritance tax, duty on gifts, duty on onerous transfer of property).
Article 2, paragraph 1.b.iii.C: Value added tax.
Article 2, paragraph 1.b.iii.D: Excise duties.
Article 2, paragraph 1.b.iv: Motor vehicle tax.

ICELAND

Article 2, paragraph 1.a.i:
. Income tax to the state (*tekjuskattar ríkissjóðs*);
. Special tax on petroleum income (*sérstakur skattur á kolvetnisvinnslu*).
Article 2, paragraph 1.a.ii: --
Article 2, paragraph 1.a.iii: Net wealth tax (*auðlegðarskattur*).

Article 2, paragraph 1.b.i: Income tax to the municipalities (*útsvar til sveitarfélaganna*).
Article 2, paragraph 1.b.ii:
. Social security tax (*tryggingagjald*);
. Contribution to the construction fund for the elderly (*gjald í framkvæmdasjóð aldraðra*).
Article 2, paragraph 1.b.iii.A: Inheritance tax (*erfðafjárskattur*).
Article 2, paragraph 1.b.iii.B: --
Article 2, paragraph 1.b.iii.C: Value added tax (*virðisaukaskattur*).
Article 2, paragraph 1.b.iii.D: Excise duties on : (*vörugjöld*):
. Carbondioxide charge on mineral oils and petrol (*kolefnisgjald*);
. National broadcasting charge (*útvarpsgjald*).
Article 2, paragraph 1.b.iii.E:
. Annual tax on motor vehicles (*bifreiðagjald*);
. Special charge on heavy vehicles (*kílómetragjald*).
Article 2, paragraph 1.b.iii.F: Market charge (*markaðsgjald*).
Article 2, paragraph 1.b.iii.G:
. Stamp duty (*stimpilgjald*);
. Charge on ship (*skipagjöld*);
. Lighthouse charge (*vitagjald*).
Article 2, paragraph 1.b.iv:
. Municipal property tax (*fasteignagjöld*);
. Planning charge (*skipulagsgjald*).

The Convention will continue to apply to taxes which have been repealed as long as the taxes remain enforceable and collectible, for taxes prior to the repeal until the statute of limitation has elapsed.

INDIA

For India, the Convention shall apply to taxes of every kind and description which fall within the categories set out in Article 2.1a and 2.1.b, whether such taxes are imposed by the Central Government or the Governments of political sub-divisions or local authorities and irrespective of the manner in which they are levied.

INDONESIA

Article 2, paragraph 1.a.i: Income Tax (including capital gains and net wealth that are subject to Income Tax at a rate determined under the Indonesian tax laws).
Article 2, paragraph 1.b.iii.B: Land and Building Tax (plantation, forestry and mining sectors).
Article 2, paragraph 1.b.iii.C: Value Added Tax and Sales Tax on Luxury Goods.

IRELAND

Article 2, paragraph 1.a.i:
. Income tax (including the universal social charge);
. Corporation tax ;
. IIR top-up tax
. UTPR top-up tax
. Domestic top-up tax
Article 2, paragraph 1.a.ii: Capital gains tax.
Article 2, paragraph 1.b.iii.A: Capital acquisitions tax.
Article 2, paragraph 1.b.iii.B: Local property tax.
Article 2, paragraph 1.b.iii.C: Value added tax.
Article 2, paragraph 1.b.iii.D: Excise duties.
Article 2, paragraph 1.b.iii.G: Stamp duties.

ISRAEL

Article 2, paragraph 1.a.i:

. the income tax and company tax (including tax on capital gains);
. the tax imposed on gains from the alienation of property according to the Real Estate Taxation Law;
. tax imposed under the Petroleum Profits Taxation law.

ITALY

Article 2, paragraph 1.a.i:
. Personal Income Tax (*Imposta sul reddito delle persone fisiche – IRPEF*);
. Corporate Income Tax (*Imposta sul reddito delle società – IRES* and the former *Imposta sul reddito delle persone giuridiche – IRPEG*)
. Regional Tax on Productive Activities (*Imposta regionale sulle attività produttive - IRAP*);
. Income Inclusion Rule – IIR (*Imposta minima integrative*); Undertaxed Payements Rule - UTPR (*Imposta minima suppletive*); Domestic minimum top-up tax (*Imposta minima nazionale*).
Article 2, paragraph 1.a.ii: Substitute Incom Taxes, irrespective of their denomination.
Article 2, paragraph 1.a.iii:
. Wealth tax on real estate located abroad (*Imposta sul valore degli immobili situati all'estero - IVIE*);
. Wealth tax on financial assets held abroad (*Imposta sul valore delle attività finanziarie detenute all'estero - IVAFE*).
Article 2, paragraph 1.b.iii.A:
. Inheritance tax (*Imposta sulle successioni*);
. Gift tax (*Imposta sulle donazioni*).
Article 2, paragraph 1.b.iii.C: Value Added Tax (*Imposta sul valore aggiunto – IVA*).
Article 2, paragraph 1.b.iii.G:
. Registration Tax (*Imposta di registro*);
. Mortgage and Cadastral Taxes (*Imposte ipotecaria e catastale*);
. Financial Transaction Tax (*Imposta sulle Transazioni Finanziarie*).
Article 2, paragraph 1.b.iv: Local Property Tax (*Imposta municipale propria – IMU)*).

JAMAICA

Article 2, paragraph 1.a.i: Taxes on income or profits.
Article 2, paragraph 1.a.ii: Not applicable.
Article 2, paragraph 1.a.iii: Not applicable.
Article 2, paragraph 1.b.i: Not applicable.
Article 2, paragraph 1.b.ii: The National Insurance Contribution under the National Insurance Act.
Article 2, paragraph 1.b.iii.A: Transfer Tax and Stamp Duty.
Article 2, paragraph 1.b.iii.B: Property Tax.
Article 2, paragraph 1.b.iii.C: General Consumption Tax.
Article 2, paragraph 1.b.iii.D: Excise Duty.
Article 2, paragraph 1.b.iii.E: Not applicable.
Article 2, paragraph 1.b.iii.F: Assets Tax.
Article 2, paragraph 1.b.iii.G: Guest Accommodation Room Tax, Minimum Business Tax andTelephone Calls Tax.

JAPAN

Article 2, paragraph 1.a.i:
. Income tax;
. Corporation tax;
. Special income tax for reconstruction;
. Special corporation tax for reconstruction;
. Local corporation tax.
. special income tax for defence
Article 2, paragraph 1.b.iii.A:
. Inheritance tax;
. Gift tax.

Article 2, paragraph 1.b.iii.B: Land value tax.
Article 2, paragraph 1.b.iii.C: Consumption tax.
Article 2, paragraph 1.b.iii.D:
. Liquor tax;
. Tobacco tax;
. Special tobacco tax;
. Gasoline tax;
. Local gasoline tax;
. Liquefied petroleum gas tax;
. Aviation fuel tax;
. Petroleum and coal tax.
Article 2, paragraph 1.b.iii.E: Motor vehicle tonnage tax.
Article 2, paragraph 1.b.iii.G:

. Registration and license tax;
. Promotion of power-resources development tax;
. Stamp tax;
. Local special corporation surtax
. International tourist tax,
. Special corporate enterprise tax.

KAZAKHSTAN

Article 2, paragraph 1.a.i:
. Corporate Income tax;
. Personal income tax;
. Social tax.
Article 2, paragraph 1.b.ii:
. Social contributions;
. Mandatory pension contributions;
. Mandatory professional contributions.
Article 2, paragraph 1.b.iii.A: Property tax.
Article 2, paragraph 1.b.iii.B: Land tax.
Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D: Excise duty.
Article 2, paragraph 1.b.iii.E: Tax on transport vehicles.
Article 2, paragraph 1.b.iii.G:
. Export rent tax;
. Tax on gambling business;
. Special payments and taxes for subsurface users;
. Other obligatory payments to the budget.

KENYA

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.a.ii: Capital Gains Tax.
Article 2, paragraph 1.b.ii: National Social Security Fund contributions.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Excise Tax.
Article 2, paragraph 1.b.iii.E: Advance Tax

KOREA

Article 2, paragraph 1.a.i:
. Income tax;
. Corporation tax;
. Special tax for rural development.
Article 2, paragraph1.b.iii.A:

. Inheritance tax;
. Gift tax.

Article 2, paragraph1.b.iii.B: Comprehensive real estate holding tax.
Article 2, paragraph1.b.iii.C: Value added tax.
Article 2, paragraph1.b.iii.D:
. Individual consumption tax;
. Liquor tax.

KUWAIT

Article 2, paragraph 1.a.i: Corporate income tax.
Article 2, paragraph 1.a.ii: Income tax as per Law No. 23 of 1961.
Article 2, paragraph 1.a.iii: Tax subjected according to the Supporting of National Employees Law.

LATVIA

Article 2, paragraph 1.a.i:
. Income tax;
. Corporation tax.
Article 2, paragraph 1.b.iii.B: Tax on Immovable Property.
Article 2, paragraph 1.b.iii.C: Value-Added Tax.
Article 2, paragraph 1.b.iii.D: Excise taxes.

LIECHTENSTEIN

Article 2, paragraph 1.a.i:
. Personal Income Tax (*Erwerbssteuer*);
. Corporate Income Tax (*Ertragssteuer*).
Article 2, paragraph 1.a.ii: Real Estate Capital Gains Tax (*Grundstücksgewinnsteuer*).
Article 2, paragraph 1.a.iii: Wealth Tax (*Vermögenssteuer*).

LIBERIA

Article 2, paragraph 1.a.i:
- Personal Income Tax;
- Business Income Tax;
- Presumptive Tax.

Article 2, paragraph 1.b.ii: Compulsory Social Security Contribution
Article 2, paragraph 1.b.iii.B: Real Property Tax
Article 2, paragraph 1.b.iii.C: Goods and Services Tax
Article 2, paragraph 1.b.iii.D: Excise Tax
Article 2, paragraph 1.b.iii.G: Obligatory payments in respect of mining and petroleum operations that are construed as taxes under the laws of Liberia

LITHUANIA

For Lithuania, the Convention shall apply to taxes in all categories referred to in paragraph 1(a) and 1(b) of Article 2.

LUXEMBOURG

Article 2, paragraph 1.a.i:
. Tax on personal income;
. Tax on communities income;
. Wealth tax;
. Municipal business tax;
. Tax related to the rule on Income Inclusion, within the meaning of the "Amended Law of 22 December 2023 on minimum effective taxation with a view to transposing Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a worldwide minimum level of taxation for multinational enterprise groups and large national groups in the Union"
. Tax related to the rule on Insufficiently taxed profits, within the meaning of the "Amended Law of 22 December 2023 on minimum effective taxation with a view to transposing Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a worldwide minimum level of taxation for multinational enterprise groups and large national groups in the Union"

. National complementary tax, within the meaning of the "Amended Law of 22 December 2023 on minimum effective taxation with a view to transposing Council Directive (EU) 2022/2523 of 15 December 2022 on ensuring a worldwide minimum level of taxation for multinational enterprise groups and large national groups in the Union"

Article 2, paragraph 1.a.ii: --
Article 2, paragraph 1.a.iii: --

MALAYSIA

Article 2, paragraph 1.a.i:
. Income Tax;
. Petroleum income tax.
Article 2, paragraph 1.a.ii: Real property gain tax.

MALDIVES

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).

MALTA

Article 2, paragraph 1.a.i: Tax imposed under the Income Tax Act.
Article 2, paragraph 1.a.ii: Not applicable.
Article 2, paragraph 1.a.iii: Not applicable.
Article 2, paragraph 1.b.i: Not applicable.
Article 2, paragraph 1.b.ii: Not applicable.
Article 2, paragraph 1.b.iii.A: Not applicable.
Article 2, paragraph 1.b.iii.B: Not applicable.
Article 2, paragraph 1.b.iii.C: Tax imposed under the Value Added Tax Act.
Article 2, paragraph 1.b.iii.D: Not applicable.
Article 2, paragraph 1.b.iiii.E: Not applicable.
Article 2, paragraph 1.b.iii.F: Not applicable.
Article 2, paragraph 1.b.iii.G: Not applicable.
Article 2, paragraph 1.b.iv: Not applicable.

MARSHALL ISLANDS

Article 2, paragraph 1.a.i: Taxes imposed under the Income Tax Act 1989.
Article 2, paragraph 1.b.ii: Taxes imposed under the Social Security Act of 1990.
Article 2, paragraph 1.b.iii.B: Tax on land lease payments.
Article 2, paragraph 1.b.iii.G: Hotel and Resort Tax.

MAURITANIA

Article 2, paragraph 1.a.i:
. Tax on Industrial and Commercial Profits (IBIC);
. Tax on non-Commercial Profits (IBNC) ;
. Agricultures Profits Tax (IBA);
. Minimum Fixed Tax (IMF);
. Tax on salaries, wages, pensions and life annuities (ITS).
Article 2, paragraph 1.a.ii: Tax on Income from Movable Assets (IRCM).
Article 2, paragraph 1.b.iii.B: Property Income Tax (IRF).
Article 2, paragraph 1.b.iii.C:
. Value-added Tax (VAT);
. Tax on Financial Transactions (TOF.
Article 2, paragraph 1.b.iii.G: Apprenticeship Tax (TA).

MAURITIUS

Article 2, paragraph 1.a.i: Taxes on income or profits.
Article 2, paragraph 1.b.iii.C: General consumption taxes, such as value added or sales taxes.
Article 2, paragraph 1.b.iii.D: Specific taxes on goods and services such as excise taxes.
Article 2, paragraph 1.b.iii.G: Any other taxes.

MEXICO

Article 2, paragraph 1.a.i: Income Tax and Flat Rate Corporate Tax.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Special Tax on Production and Services.

REPUBLIC OF MOLDOVA

Article 2, paragraph 1.a.i: Taxes on income of individuals and legal entities.
Article 2, paragraph 1.b.ii: Social security contributions.
Article 2, paragraph 1.b.iii.B: Taxes on immovable property.
Article 2, paragraph 1.b.iii.C: Value-added taxes.
Article 2, paragraph 1.b.iii.D: Excise taxes.
Article 2, paragraph 1.b.iii.E: Taxes on the use of motor vehicles.
Article 2, paragraph 1.b.iv:
. Taxes on natural resources;
. Local taxes.

MONACO

Article 2, paragraph 1.a.i:
. Tax on profits of industrial and commercial incomes of individuals;
. Corporate profits tax.

MONGOLIA

Article 2, paragraph 1.a.i:
. Corporate Income Tax;
. Personal Income Tax.

MONTENEGRO

Article 2, paragraph 1.a.i:
. Personal Income Tax;
. Corporate Income Tax.

MOROCCO

Article 2, paragraph 1.a.i:
. Income Tax, and
. Corporation Tax.

NAMIBIA

Article 2, paragraph 1.a.i:
- Income tax;
- Withholding tax on royalties;
- Withholding tax on management fees;
- Withholding tax on interest;
- Withholding tax on dividends.

Article 2, paragraph 1.b.iii.B: Transfer Duty.

Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.E: Excise Tax.

NAURU

Article 2, paragraph 1.a.i:
. Employment and Services Tax;
. Business Tax (Including: Business Profit Tax, Small Business Tax, Non-Resident Tax and International Transportation Business Tax).
Article 2, paragraph 1.b.iii.D: Telecommunication Services Tax.
Article 2, paragraph 1.b.iii.E: Motor Vehicle Tax.
Article 2, paragraph 1.b.iii.G:
. Fisheries Tax;
. Nauru Phosphate Royalty Levy/Tax;
. Civil Aviation Fees/Tax.

NETHERLANDS

For the European part of the Netherlands

Article 2, paragraph 1.a.i:
. Income Tax (*Inkomstenbelasting*);
. Salaries Tax (*Loonbelasting*);
. Corporation Tax (*Vennootschapsbelasting*);
. Dividend Tax (*Dividendbelasting*).
Article 2, paragraph 1.b.ii: Social security contributions (*Premies sociale verzekering*).
Article 2, paragraph 1.b.iii.A: Inheritance, Transfer or Gift Tax (*erfbelasting, schenkbelasting*).
Article 2, paragraph 1.b.iii.C: Value added tax (*Omzetbelasting*).

For the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba)

Article 2, paragraph 1.a.i:
. Income Tax (*Inkomstenbelasting*);
. Salaries Tax (*Loonbelasting*);
. Corporation Tax (*Winstbelasting*).

For Aruba

Article 2, paragraph 1.a.i:
. Income Tax (*Inkomstenbelasting*);
. Salaries Tax (*Loonbelasting*);
. Corporation Tax (*Winstbelasting*);
. Dividend tax (*Dividendbelasting*).

For Curaçao

Article 2, paragraph 1.a.i:
. Income Tax (*Inkomstenbelasting*);
. Salaries Tax (*Loonbelasting*);
. Corporation Tax (*Winstbelasting*);
. Dividend tax (*Dividendbelasting*).
Article 2, paragraph 1.b.iii.A: Inheritance tax (*Successiebelasting*).
Article 2, paragraph 1.b.iii.B: Land tax (*Grondbelasting*).
Article 2, paragraph 1.b.iii.C: Value added tax (*Omzetbelasting*)
Article 2, paragraph 1.b.iii.D: Excise duties (*Accijnzen*):
. special import duty on petrol (*bijzonder invoerrecht op benzine*);
. excise duty on beer (*accijns op bier*);

. excise duty on cigarettes (*accijns op sigaretten*);
. excise duty on spirits (*accijns op gedistilleerd*).
Article 2, paragraph 1.b.iii.E: Motor vehicles tax (*Motorrijtuigenbelasting*).

For Sint Maarten

Article 2, paragraph 1 (a) (i):
. Income Tax (*Inkomstenbelasting*);
. Wage tax (*Loonbelasting*);
. Profit tax (*Winstbelasting*);
. Savings tax (*Spaarvermogensheffing*).
Article 2, paragraph 1.b.iii.A: Inheritance tax (*Successiebelasting*).
Article 2, paragraph 1.b.iii.B: Transfer tax (*Overdrachtsbelasting*).
Article 2, paragraph 1.b.iii.C: Turnover tax (*Belasting op bedrijfsomzetten*).
Article 2, paragraph 1.b.iii.E: Motor vehicles tax (*Motorrijtuigenbelasting*).

NEW ZEALAND

Taxes of every kind and description imposed under the laws of New Zealand administered by the Commissioner of Inland Revenue, which correspond to the taxes in the categories referred to in paragraphs 1(a) and (b)(iii) A, C, D, G of Article 2 of the Convention.

NIGERIA

Article 2, paragraph 1.a.i:
. Personal Income Tax;
. Company Income Tax;
. Petroleum Profit Tax.
Article 2, paragraph 1.a.i: Capital Gains Tax.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Excise Duty.
Article 2, paragraph 1.b.iii.G:
. Tertiary Education Tax;
. National Information Technology Development Levy.

NIUE

Article 2, paragraph 1.a.i: Taxes on income or profits.
Article 2, paragraph 1.a.ii: Taxes on capital gains which are imposed separately from the tax on income or profits.
Article 2, paragraph 1.a.iii: Taxes on net wealth.
Article 2, paragraph 1.b.iii: Taxes in other categories, except customs duties, imposed on behalf of a Party, namely:
A: Estate, inheritance or gift taxes.
C: General consumption taxes, such as value-added or sales taxes.
D: Specific taxes on goods and services such as excise taxes.
G: Any other taxes.

NORTH MACEDONIA

Article 2, paragraph 1.a.i:
. Personal Income Tax (*Данок на личен доход*);
. Corporate Income Tax (*Данокнадобивка*).
Article 2, paragraph 1.b.ii: Compulsory Social Security Contribution (*Придонеси од задолжително социјално осигурување*).
Article 2, paragraph 1.b.iii.C: Value Added Tax (*Данок на додадена вредност*).
Article 2, paragraph 1.b.iii.D: Excise (*Акцизи*).

NORWAY

Article 2, paragraph 1.a.i:
. National tax on income (*inntektsskatt til staten*);
. National dues on remuneration to non-resident artists (*avgift til staten av honorarer som tilfaller kunstnere bosatt i utlandet*).
Article 2, paragraph 1.a.ii: National tax on capital gains from the alienation of shares (*skatt til staten av gevinst ved avhendelse av aksjer*).
Article 2, paragraph 1.a.iii: National tax on capital (*formuesskatt til staten*).
Article 2, paragraph 1.b.i:
. County municipal tax on income (*inntektsskat til fylkeskommunen*);
. Municipal tax on income (*inntektsskat til kommunen*);
. Municipal tax on capital (*formuesskatt til kommunen*);
. National contributions to the Tax Equalisation Fund (*fellesskatt til Skattefordelingsfondet*).
Article 2, paragraph 1.b.ii: Contributions to the National Insurance Scheme (*folketrygdavgift*).
Article 2, paragraph 1.b.iii.A: Tax on inheritance and certain gifts (*avgift på arv og visse gaver*).
Article 2, paragraph 1.b.iii.B: --
Article 2, paragraph 1.b.iii.C:
. Value added tax (*merverdiavgift*);
. Investment tax (*investeringsavgift*).
Article 2, paragraph 1.b.iii.D: Taxes and excises on :
. alcoholic beverages (*brennevin og vin m.v.*);
. alcohol in imported essences (*alkohol i essenser som inføres*);
. beer (*øl*);
. tobacco (*tobakksvarer*);
. petrol (*bensin*);
. petroleum (*mineralolje*);
. lubricants (*smøreolje*);
. marine engines (*båtmotorer*);
. electric power (*elektrisk kraft*);
. chocolates and sweets (*sjokolade*);
. sugar (*sukker);*
. non-alcoholic beverages (*alkoholfrie drikkevarer*);
. air-charter travel (*charterreiser med fly*);
. cosmetic toiletries (*kosmetiske toalettmidler*);
. equipment for recording and reproduction of sound and pictures etc. (*utstyr for opptak og gjengivelse av lyd og bilde m.v.*);
. unrecorded audiotapes as well as recorded and unrecorded videotapes (*uinnspilte lydkassettbånd og innspilte og uinnspilte videokassettbånd*);
. radio and television equipment (*radio og televisjonsmateriell*);
. non-returnable bottles (*engangsflasker*);
. batteries hazardous to the environment (*miljøskadelige batterier*).
Article 2, paragraph 1.b.iii.E:
. Annual tax on motor vehicles (*årsavgift på motorvogner*);
. Tax on motor vehicles etc. (*engangsavgift på motorvogner m.v.*);
. Mileage tax on the use of diesel-powered vehicles (*kilometeravgift*);
. Reregistration tax (*omregistreringsavgift*);
. Tax on assembled motor vehicles (*oppbyggingsavgift*).
Article 2, paragraph 1.b.iii.F:
. Tax on the registration of caravans (*avgift på førstegangs registrering av campingtilhengere*);
. Annual tax on caravans (*årsavgift på campingtilhengere*).
Article 2, paragraph 1.b.iii.G:
. Tax on documents transferring title to real property (*avgift på dokument som overfører hjemmel til fast eiendom*);
. Tax on the transfer of ownership rights and rights of use to real property etc. abroad (*avgift på overføring av eiendomsrett og bruksrett til fast eiendom m.v. i utlandet*).
Article 2, paragraph 1.b.iv: Municipal tax on real property (*eiendomsskatt til kommunen*).

OMAN

Article 2, paragraph 1.a.i: Income tax (28/2009).

PAKISTAN

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.b.iii.C: Sales Tax.
Article 2, paragraph 1.b.iii.D: Federal Excise Duty.

PANAMA

Article 2, paragraph 1.a.i: Taxes on income of profits (provided in the Tax Code, Book IV, Title I, and the applicable decrees and regulations).
Article 2, paragraph 1.a.ii: Taxes on capital gains which are imposed separately from the tax on income or profits (provided in the Tax Code, Book IV, Title I, and the applicable decrees and regulations).

PARAGUAY

Article 2, paragraph 1.a.i:
. Business Income Tax (*Impuesto a la Renta Empresarial – IRE*)
. Tax on dividends and profits (*Impuesto a los dividendos y a las utilidades – IDU*)
. Personal Income Tax (*Impuesto a la Renta Personal – IRP*)
. Non-Resident Income tax (*Impuesto a la Renta de No Residentes – INR*).
Article 2, paragraph 1.b.iii.C: Value Added Tax (*Impuesto al Valor Agregado – IVA*).
Article 2, paragraph 1.b.iii.D: Selective Consumption Tax (*Impuesto Selectivo al Consumo – ISC*).

PERU

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.b.ii:
. Contributions to social security - ESSALUD;
. Contributions to the national pension system - ONP.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Selective Consumption Tax.
Article 2, paragraph 1.b.iii.E: Recreational Boat Tax.
Article 2, paragraph 1.b.iii.G:
. Tax on Financial Transactions;
. Temporary Tax on Net Assets.

PHILIPPINES

Article 2, paragraph 1.a.i: Income Tax (Title II of the National Internal Revenue Code [NIRC] of 1997, as amended).
Article 2, paragraph 1.b.iii.A: Estate and Donor's Taxes (Title III of the NIRC)
Article 2, paragraph 1.b.iii.C: Value Added Tax (Title IV of the NIRC).
Article 2, paragraph 1.b.iii.D: Excise Taxes (Title VI of the NIRC).

POLAND

For the Republic of Poland, the Convention shall apply to the taxes referred to in sub-paragraphs (a)(i)-(iii) and (b) (ii)-(iii) of paragraph 1 of Article 2.

PORTUGAL

Article 2, paragraph 1.a.i:
. Personal income tax;
. Corporate income tax;
. State surtax on corporate income tax.
Article 2, paragraph 1.b.i: Local surtax on corporate income tax.
Article 2, paragraph 1b.iii.A: Stamp duty on gratuitous transfers.
Article 2, paragraph 1b.iii.B:
. Municipal tax on real property;
. Municipal tax on real estate transfer.
Article 2, paragraph 1b.iii.C: Value added tax.
Article 2, paragraph 1b.iii.D: Excise taxes.
Article 2, paragraph 1b.iii.E: Tax on the ownership of motor vehicles.

QATAR

Article 2, paragraph 1.a.i: Income tax.

ROMANIA

Article 2, paragraph 1.a.i:
Taxes on income or profits
• *Impozitul suplimentar* [the supplementary tax]
• *Impozitul suplimentar naţional* [the domestic supplementary tax]
Article 2, paragraph 1.b.ii: Compulsory social security contributions provided by the Fiscal Code, respectively:
. contributions to the national social security health fund;
. contributions to the unemployment social security budget;
. contributions to the State social security budget.
Article 2, paragraph 1.b.iii.C: Value-Added Tax.
Article 2, paragraph 1.b.iii.D: Excise duties.

RUSSIAN FEDERATION

Article 2, paragraph 1.a.i:
. Tax on income of individuals;
. Tax on profits of organisations.
Article 2, paragraph 1.b.iii.B: Tax on the property of organisations.
Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D: Excise tax.
Article 2, paragraph 1.b.iii.E: Transport tax.
Article 2, paragraph 1.b.iii.G: Any other taxes:
. water tax;
. mineral resource extraction tax;
. special tax regimes: taxation system for agricultural producers (uniform agricultural tax), simplified taxation system, taxation system in the form of uniform tax on the imputed income for individual kinds of activity, licence-based system of taxation;
. tax on gambling.
Article 2, paragraph 1.b.iv: Land tax, Tax on the property of individuals.

RWANDA

Article 2, paragraph 1.a.i:
. personal income tax,
. corporate income tax,
. pay as you earn,
. withholding taxes.
Article 2, paragraph 1.a.ii: capital gains tax.
Article 2, paragraph 1.b.iii.C: value added tax.
Article 2, paragraph 1.b.iii.D: excise duty.
Article 2, paragraph 1.b.iii.E: tax on transfer of motor vehicles.

Article 2, paragraph 1.b.iii.G:
. tax on minerals,
. gaming tax.

SAINT VINCENT AND THE GRENADINES

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.a.ii: Corporate Tax.

SAINT LUCIA

Article 2, paragraph 1.a.i:
. Income Tax or
. Withholding Tax.
Article 2, paragraph 1.b.iii.B:
. Land and House Tax;
. Stamp Duty.
Article 2, paragraph 1.b.iii.C: Value Added Tax.

SAMOA

Article 2, paragraph 1.a.i: Taxes on income or profits.
Article 2, paragraph 1.a.ii: Taxes on capital gains.
Article 2, paragraph 1.a.iii: Taxes on net wealth.
Article 2, paragraph 1.b. iii A: Estate, inheritance or gift tax.

SAN MARINO

Article 2, paragraph 1.a.i: General income tax
(i) on individuals;
(ii) on bodies corporate and proprietorships;
[even if collected through a withholding tax].
Article 2, paragraph 1.a.ii: None.
Article 2, paragraph 1.a.iii: None.

SAUDI ARABIA

Article 2, paragraph 1.a.i:
. The income tax including the natural gas investment tax.
. The Zakat, and
Article 2, paragraph 1.b.iii.C: Value added tax.
Article 2, paragraph 1.b.iii.D: Excise tax.

SENEGAL

Article 2, paragraph 1.a.i:
. Corporation tax;
. Minimum flat rate Corporation tax;
. Tax on income of individuals;
Article 2, paragraph 1.a.ii: Taxes on capital gains which are imposed separately from the tax on income or profits.
Article 2, paragraph 1.b.iii.D:
. Value-added tax;
. Tax on financial activities.
Article 2, paragraph 1.b.iii.E: Excise taxes.
Article 2, paragraph 1.b.iii.G: Flat rate contribution borne by employers.

SERBIA

Article 2, paragraph 1.a.i:

. Personal Income tax;
. Corporate Income tax.

SEYCHELLES

Article 2, paragraph 1.a.i:
. Business tax;
. Income and non-monetary benefits tax;
. Petroleum income tax.

SINGAPORE

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.b.iii.C: Goods and Services Tax.

SLOVAK REPUBLIC

Article 2, paragraph 1.a.i:
. Tax on income of individuals;
. Tax on income of legal persons.
Article 2, paragraph 1.b.iii.C: Value added tax.
Article 2, paragraph 1.b.iii.D: Excise tax.
Article 2, paragraph 1.b.iii.E: Motor vehicle tax.

SLOVENIA

Article 2, paragraph 1.a.i:
. Taxes on income of individuals (*davek od dohodkov fizičnih oseb – dohodnina*);
. Taxes on income of legal persons (*davek od dohodkov pravnih oseb*).
Article 2, paragraph 1.b.iii.A: Inheritance and Gift tax (*davek na dediščine in darila*).
Article 2, paragraph 1.b.iii.C: Value-added tax (*davek na dodano vrednost*).
Article 2, paragraph 1.b.iii.D: Excise duties (*trošarine*).
Article 2, paragraph 1.b.iii.G: Real estate transaction tax (*davek od prometa nepremičnin*).

SOUTH AFRICA

Article 2, paragraph 1.a.i:
. Income tax;
. Withholding tax on royalties;
. Tax on foreign entertainers and sportspersons;
. Turnover tax on micro businesses;
. Dividend tax;
. Withholding tax on interest, effective date 1 March 2015;
. Global Minimum Tax, effective date 1 January 2024
Article 2, paragraph 1.a.ii: Capital gains.
Article 2, paragraph 1.b.iii.A:
. Estate duty;
. Donations tax.
Article 2, paragraph 1.b.iii.B: Transfer duty.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Excise tax.
Article 2, paragraph 1.b.iii.G: Securities transfer taxes.

SPAIN

Article 2, paragraph 1.a.i:
Taxes on income or profits, or taxes on capital gains which are imposed separately from the tax on income or profits, and taxes on net wealth, imposed on behalf of the member States:
. Personal Income Tax;
. Non-Residents Income Tax;

. Corporate tax;
. Wealth Tax;
. Complementary Tax

Article 2, paragraph 1.b.i:

Any of the above which are imposed on behalf of political subdivisions or local authorities of a Signatory State:

. Tax on the Increase in the Value of Urban Land;
. Tax on Economic Activities.

Article 2, paragraph 1.b.ii:

Payments and other Social Security resources paid to the Government or to the Social Security Institutions established by law.

Article 2, paragraph 1.b.iii:

Taxes in other categories, except customs duties, imposed on behalf of a signatory State, namely:

A.: Inheritance and Gift Tax.
B.: Tax on Immovable Property.
C.:
. Value-Added Taxes;
. General Indirect Tax for the Canary Islands;
. Tax on Imports and Deliveries of Goods in the Canary Islands;
. Tax on Production, Services and Imports in the cities of Ceuta and Melilla.
D.:
. Tax on the Retail Sales of Certain Hydrocarbons;
. Insurance Premium Tax;
. Beer Tax;
. Tax on Wine and Fermented Beverages;
. Tax on Intermediate Products;
. Tax on Alcohol and Derived Beverages;
. Hydrocarbon Tax;
. Tobacco Products Tax;
. Electricity Tax;
. Special Tax on Certain Means of Transport.
E.: Tax on Motor Vehicles.
F.: Tax on Capital Transfers and Documented Legal Acts.

Article 2, paragraph 1.b.iv:

Any of the above which are imposed on behalf of political subdivisions or local authorities:

. Special Tax of the Autonomous Community of the Canary Islands on Petroleum-based Fuels;
. Tax on Construction, Installations and Works.

ST. CHRISTOPHER AND NEVIS

Article 2, paragraph 1.a.i: Income Tax.
Article 2, paragraph 1.b.i: Income Tax.

SWEDEN

Article 2 paragraph 1 a:

i) Act (1970:624) on withholding tax on dividends, Act (1990:659) on special payroll tax, Act (1991:586) on special income tax on non-residents, Act (1991 :591) on special income tax on non-resident artistes and athletes, Act (1991:687) on special payroll tax on pension costs, income tax act (1999:1229), Top-Up Tax Act (2023:875).
ii) Act (1990:661) on yield tax on pension funds.
iii) Wealth tax act (1997:323).

Article 2 paragraph 1 b:

i) Funeral act (1990:1144), Act (1999:291) on fees to registered religious communities.

ii) Act (1994:1920) on general payroll fee, Act (1994:1744) on general pension contribution, Social security contribution act(2000:980).

iii) A. Act (1941:416) on inheritance tax and on gift tax.

B. Real estate tax act (1984:1052), Act (1984:404) on land register stamp duties.

C. Value added tax act (2023:200).

D. Act (1972:266) on tax on advertisements and advertising, Vehicle scrapping act (1975:343), Act (1984:410) on tax on pesticides, Act (1990:613) on an environmental charge on emissions of nitrogen oxides in energy production, Act (1990:1427) on premium tax on group life insurance, Act (1994:1776) on excise duty on energy, Act (1995:1667) on natural gravel tax, Act (1998:506) on the movement and control of certain goods subject to excise duty, Waste tax act (1999:673), Act on gambling tax (2018:1139), Tobacco excise duty act (2022:155), Alcohol excise duty act (2022:156).

E. Act (1997:1137) on road user charges for certain heavy vehicles, Act (2006:227) on road traffic tax, and Act (2006:228) with special provisions on vehicle tax.

G. Act (1972:435) on overburden charge, Act (2004:629) on congestion charge, and Act (2024:172) on road infrastructure charges, as regards charges levied on public roads.

SWITZERLAND

Article 2, paragraph 1.a.i: Federal taxes on income (overall income, earned income from work, income from capital, industrial and commercial profits, capital gains and other income).
Article 2, paragraph 2.b.i:
. Cantonal and communal taxes on income (overall income, earned income from work, income from capital, industrial and commercial profits, capital gains and other income);
. Cantonal and communal taxes on wealth (total property, movable and immovable property, business assets, capital and reserves, and other elements of wealth).

THAILAND

Article 2, paragraph 1.a.i: Income Tax.

TRINIDAD AND TOBAGO

Article 2, paragraph 1.a.i:
. Income tax;
. Corporation tax;
. Business Levy;
. Petroleum Profits Tax;
. Supplemental Petroleum Tax ;
. Unemployment Levy.
Article 2, paragraph 1.b.iii.C: Value Added Tax.

TUNISIA

Article 2, paragraph 1.a.i:
. Personal income tax;
. Corporation tax.
Article 2, paragraph 1.a.ii: Tax on capital gains of:
. transfer of buildings and building lands and social rights within real estate companies;
. transfer and retrocession of shares, partnership shares and fund shares and transfer and retrocession of rights on the related titles.
Article 2, paragraph 1.b.ii: Social security contributions payable to general government or to social security institutions established under public law.
Article 2, paragraph 1.b.iii.A: Taxes on registration of inheritance or gift.
Article 2, paragraph 1.b.iii.B: Tax on immovable property.
Article 2, paragraph 1.b.iii.C:
. Value added tax;
. Consumption tax;

. Registration and stamp duties returning to the State budget other than those referred to in paragraph 1.b.iii.A.

Article 2, paragraph 1.b.iii.D:
. Single tax on insurance;
. Taxes on turnover for the benefit of special treasury funds;
. Road tax;
. Stamp duties;
. Compensation charges;
. Visit tax;
. Administrative formalities tax;
. Telecommunications tax.

Article 2, paragraph 1.b.iv:
. Taxes on buildings;
. Taxes on building lands;
. Taxes on industrial, commercial or professional buildings;
. Hotel tax;
. Entertainment tax;
. other taxes and duties for the benefit of local collectivities as provided by the Code of Local Taxation promulgated by Law No.97-11 of 3 February 1997.

TURKEY

Article 2, paragraph 1.a.i:
. Income tax;
. Corporation tax;

Article 2, paragraph 1.a.ii: --
Article 2, paragraph 1.a.iii: --
Article 2, paragraph 1.b.i: --
Article 2, paragraph 1.b.ii: --
Article 2, paragraph 1.b.iii.A: --
Article 2, paragraph 1.b.iii.B: --
Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D: --
Article 2, paragraph 1.b.iii.E: --
Article 2, paragraph 1.b.iii.F: --
Article 2, paragraph 1.b.iii.G: --
Article 2, paragraph 1.b.iv: --

UGANDA

Article 2, paragraph 1.a.i:
. Income Tax;
. Withholding tax on royalties;
. Tax on foreign entertainers and sports persons;
. Turnover tax on Small and Medium Enterprises;
. Gaming and sports betting taxes;
. Withholding taxes on dividends;
. Withholding tax on interest.

Article 2, paragraph 1.a.ii: Capital gains.
Article 2, paragraph 1.b.iii.B:
. Stamp duty;
. Taxes in immovable property including Rental Tax.

Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D: Excise tax.

UKRAINE

Article 2, paragraph 1.a.i:
. Tax on profits of enterprises;
. Tax on income of naturals.

Article 2, paragraph 1.b.ii: Compulsory social security contribution.
Article 2, paragraph 1.b.iii.B: Land fee.
Article 2, paragraph 1.b.iii.C: Value-added tax.
Article 2, paragraph 1.b.iii.D:
. Excise tax;
. Duty on the development of viticulture, gardening and hop-growing.
Article 2, paragraph 1.b.iii.E: Tax on the ownership of motor vehicles and other self-propelled machines and mechanisms.
Article 2, paragraph 1.b.iv:
. Single tax;
. Fixed agricultural tax;
. State customs;
. Rental payment;
. Duty for the special use of natural resources.

UNITED ARAB EMIRATES

Article 2, paragraph 1.a.i: Taxes on income and profit.

UNITED KINGDOM

The Convention shall apply to those taxes in **Article 2, paragraph 1**, which fall within:

For the United Kingdom of Great Britain and Northern Ireland

a) any of paragraphs (i) to (iii) of sub-paragraph (a); or
b) paragraph (iii) of sub-paragraph (b).

For Anguilla

a) paragraphs (iii)(B), (iii)(C) or (iii)(D) of sub-paragraph (b).

For Bermuda

. no applicable taxes.

For the British Virgin Islands

. paragraphs (ii) or (iii)(B) of sub-paragraph (b).

For the Cayman Islands

a) any of paragraphs (i) to (iii) of sub-paragraph (a); or
b) paragraph (iii) of sub-paragraph (b).

For the Bailiwick of Guernsey

. paragraphs (a)(i) and (a)(ii).

For Gibraltar

a) paragraph (a)(i).

For the Isle of Man

. paragraph (1)(a)(i): Income Tax.

For the Bailiwick of Jersey

. paragraph (a)(i): Taxes on income or profits;
. paragraph (a)(ii): Taxes on capital gains which are imposed separately from the tax on income or profits;
. paragraph (a)(iii): Taxes on net wealth.

For Montserrat

a) paragraphs (i) and (iii) of sub-paragraph (a); or
b) paragraph (iii) of sub-paragraph (b).

For the Turks and Caicos Islands

. paragraph (iii) of sub-paragraph (b).

UNITED STATES OF AMERICA

For the United States, this Convention shall apply to taxes imposed under Title 26 of the United States Code (the Internal Revenue Code of 1986), as amended, which correspond to the taxes in the categories referred to in paragraph 1.A and 1.B II and III of Article 2 of the Convention.

URUGUAY

Article 2, paragraph 1.a.i:
. Tax on business income (*Impuesto a las Rentas de las Actividades Económicas - IRAE*);
. Personal income tax (*Impuesto a las Rentas de las Personas Físicas - IRPF*);
. Non-residents income tax (*Impuesto a las Rentas de los No Residentes - IRNR*);
. Tax for social security assistance (*Impuesto de Asistencia a la Seguridad Social - IASS*).
Article 2, paragraph 1.a.iii: Capital tax (*Impuesto al Patrimonio - IP*).
Article 2, paragraph 1.b.iii.C: Value Added Tax - VAT (*Impuesto al Valor Agregado - IVA*).
Article 2, paragraph 1.b.iii.D: Excise Tax (*Impuesto Específico Interno - IMESI*)

VANUATU

Article 2, paragraph 1.a.i:
. Business Licence fees (including turnover tax);
. Casino fees and taxes;
. Gaming fees and taxes;
. Internet gaming fees and taxes;
. Lottery taxes.
Article 2, paragraph 1.b.iii.B: Stamp duties.
Article 2, paragraph 1.b.iii.C: Value Added Tax.
Article 2, paragraph 1.b.iii.D: Excise duties.
Article 2, paragraph 1.b.iii.E:
. Vehicle registration and transfer fees and taxes;
. Road taxes.
Article 2, paragraph 1.b.iii.F: Stamp duties.
Article 2, paragraph 1.b.iii.G: Rent tax.

ZIMBABWE

Article 2, paragraph 1.a.i
- Tax on income (Income Tax Act Chapter 23:06)

Article 2, paragraph 1.a.ii
- Capital gains Tax (Capital Gains Act Chapter 23:01)

Article 2, paragraph 1.a.iii
- Wealth tax (Income Tax Act Chapter 23:06)

Article 2, paragraph 1.b.iii.A
- Estate Duty (inheritance Tax) in terms of Estate Duty Act (Chapter 23:06)

Article 2, paragraph 1.b.iii.C
- Value-added tax (VAT Act Chapter 23:12)

Source: Council of Europe Treaty Office on < https://conventions.coe.int >