



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

Strasbourg, 1.VI.2011

### Annex B – Competent authorities <sup>(\*)</sup>

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#### Related links

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(\*) Status as of 3 February 2023 – Last update Benin.

**ALBANIA**

Ministry of Finance: General Tax Directory.

**ANDORRA**

The Minister of Finance or his authorised representative.

**ARGENTINA**

The Federal Administration of Public Revenue.

**ARMENIA**

The State Revenue Committee or its authorised representative.

**ANTIGUA AND BARBUDA**

The Commissioner of the Inland Revenue Department or his authorised representative.

**AUSTRALIA**

The Commissioner of Taxation or an authorised representative of the Commissioner.

**AUSTRIA**

In relation to the Republic of Austria, the term “competent authority” means the Federal Minister for Finance or his authorised representative.

**AZERBAIJAN**

- . Ministry of taxes;
- . State Customs Committee;
- . Ministry of Labour and Social Protection of Population;
- . Ministry of Finance.

**BAHAMAS**

The Minister of Finance or his authorised representative.

**BAHRAIN**

The Minister of Finance or his authorised representative.

**BARBADOS**

The Barbados Revenue Authority.

**BELGIUM**

The Minister for Finance or an authorised representative.

**BELIZE**

The Financial Secretary in the Ministry of Finance.

**BENIN**

The Minister for Economy and Finance or the Director General for Taxes.

**BOSNIA AND HERZEGOVINA**

For taxes referred to in Article 2, paragraph 1, subparagraph a.i., the competent authorities shall be as follows: the Federal Ministry of Finance for the territory of the Federation BiH; the Ministry of Finance of Republika Srpska for the territory of Republika Srpska, and the Brčko District Finance Directorate for the territory of the Brčko District.

For taxes referred to in Article 2, paragraph 1, subparagraph b.iii.C, the competent authority shall be the Indirect Taxation Authority.

**BOTSWANA**

The Minister responsible for finance represented by the Commissioner General of the Botswana Unified Revenue Service (BURS) or an authorised representative of the Commissioner General.

**BRAZIL**

The Secretary of the Federal Revenue of Brazil.

**BRUNEI DARUSSALAM**

The Minister of Finance and Economy or his authorised representative.

**BULGARIA**

The Minister of Finance, the Executive Director of the National Revenue Agency or their authorised representative.

**CABO VERDE**

The Vice-Prime Minister and Minister of Finance, the National Director of State Revenues or their authorised representatives.

**CAMEROON**

The Minister of Finance or his representative.

**CANADA**

The Minister of National Revenue or the Minister's authorised representative.

**CHILE**

The Minister of Finance, the Commissioner of the Chilean Internal Revenue Service, and their authorised representatives.

## **CHINA**

The State Administration of Taxation or its authorised representative.

### For the Hong Kong Special Administrative Region (Hong Kong SAR):

The Commissioner of Inland Revenue of the Government of the Hong Kong SAR or the authorised representative of the Commissioner.

### For the Macao Special Administrative Region:

The Chief Executive of the Macao Special Administrative Region or his authorized representative.

## **COLOMBIA**

The competent authority for the Republic of Colombia is the Director General of the National Tax and Customs Administration (*Director General de la Dirección de Impuestos y Aduanas Nacionales – DIAN*) or his authorised representative.

## **COOK ISLANDS**

The Treasurer of Revenue Management or his authorised representative.

## **COSTA RICA**

The Director of the Tax Administration (*Director General de Tributación*).

## **CROATIA**

The Ministry of Finance or its authorised representative.

## **CYPRUS**

The Minister of Finance or his authorised representative.

## **CZECH REPUBLIC**

- . The Minister of Finance or his authorised representative;
- . The Czech Social Security Administration in relation to compulsory social security contributions and a contribution to the state employment policy;
- . The Center for International Reimbursements in relation to compulsory public health insurance contributions.

## **DENMARK**

### (except for Greenland)

The Minister for Taxation or his authorised representative.

### Greenland

The Local Government or its authorised representative.

**DOMINICA**

The Minister for Finance or his authorised representative.

**DOMINICAN REPUBLIC**

The Minister of Finance or his authorised representative.

**ECUADOR**

The Director of the Internal Revenue Service or its authorised representative.

**EL SALVADOR**

The Director General of National Taxation.

**ESTONIA**

The Tax and Customs Board.

**ESWATINI**

The Minister of Finance or his Authorised Representative.

**FINLAND**

The National Board of Taxes.

**FRANCE**

1. For the contributions referred to in Chapter VI of Title III of Book I of the Social Security Code and in Chapter II of Ordinance No. 96-50 of 24 January 1996 on the social debt repayment:

. concerning those recovered by social security bodies : as appropriate, the Chairman of the Administrative Council of the Central Agency for Social Security Bodies (*Agence centrale des organismes de sécurité sociale – ACOSS*) or the Chairman of the Administrative Council of the Agricultural Social Insurance Mutual Benefit Fund (*Caisse centrale de mutualité sociale agricole – CCMSA*);

. concerning those recovered by the Treasury: the Minister responsible for the Budget or his authorised representative;

2. For all the other taxes referred to in Annex A : the Minister responsible for the Budget or his authorised representative.

**GEORGIA**

The Ministry of Finance or its authorised representative.

**GERMANY**

1. For taxes and related ancillary tax payments, with the exception of the taxes and ancillary tax payments listed in paragraph 3 below:

The Federal Ministry of Finance or the authority (the Federal Central Tax Office) to which it has delegated its powers;

2. For all social security contributions:

The Federal Ministry of Labour and Social Affairs;

3. For:

- . Import VAT and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.C,
- . Spirits duty, energy duty, tobacco duty and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.D,
- . Aviation tax and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.G,

The Customs Criminological Office, to which the Federal Ministry of Finance has delegated its powers;

4. For the service of documents in accordance with Article 17 which relate to taxes and ancillary tax payments listed in paragraph 3 above:

The Federal Office for Customs Enforcement (at the Hanover main customs office), to which the Federal Ministry of Finance has delegated its powers.

#### **GHANA**

The Commissioner-General of the Ghana Revenue Authority or an authorized representative.  
Address:

Commissioner-General  
Ghana Revenue Authority  
GP 2202 Accra, Ghana.

#### **GREECE**

The Minister of Economy and Finance or his authorised representative.

For Exchange of Information on Value added taxes : Ministry of Finance, General Secretariat of Taxation and Customs, General Directorate of Tax Audits and Public Revenues, Directorate of Tax Audits, Section B' – CLOEL.

#### **GRENADA**

The Comptroller of Inland Revenue Division.

#### **GUATEMALA**

The Superintendency of Tax Administration.

#### **HUNGARY**

The Minister responsible for tax policy or his authorised representative.

**ICELAND**

The Minister of Finance and Economic Affairs or the Minister's authorised representative.

**INDIA**

The Minister of Finance or his authorised representatives i.e., the Joint Secretary, Foreign Tax and Tax Research Division-I and the Joint Secretary, Foreign Tax and Tax Research Division-II, Department of Revenue, Ministry of Finance.

**INDONESIA**

The Minister of Finance of Indonesia or an authorised representative of the Minister.

**IRELAND**

The Revenue Commissioners or their authorised representative.

**ISRAEL**

The Minister of Finance or his authorised representative.

**ITALY**

The Ministry of Economy and Finance – Tax Policy Department.

**JAMAICA**

The Minister responsible for Finance or his designate, the Commissioner General of Tax Administration of Jamaica, or his designate.

**JAPAN**

The Minister of Finance or his authorised representative.

**KAZAKHSTAN**

The Minister of Finance or his authorised representative.

**KENYA**

The Cabinet Secretary responsible for Finance or his authorised representative.

**KOREA**

The Minister of Strategy and Finances or his authorized representative.

**KUWAIT**

The Minister of Finance or his authorised representative.

**LATVIA**

The Ministry of Finance or its authorised representative.

**LIBERIA**

The Minister of Finance and Development Planning, represented by either the Commissioner General of the Liberia Revenue Authority or the Commissioner General's authorised representative.

**LIECHTENSTEIN**

The Fiscal Authority.

**LITHUANIA**

The Ministry of Finance or the State Tax Inspectorate under the Ministry of Finance.

**LUXEMBOURG**

The Minister of Finance or his authorised representative.

**MALAYSIA**

The Minister of Finance or his authorised representative.

**MALDIVES**

The Commissioner General of Taxation or their authorised representative.

**MALTA**

The Minister responsible for finance or his authorised representative.

**MARSHALL ISLANDS**

The Secretary of Finance or his authorised representative.

**MAURITANIA**

The Minister in charge of Finance or its authorised representative.

**MAURITIUS**

The Minister to whom the responsibility for the subject of finance is assigned or his authorised representative.

**MEXICO**

- . The Ministry of Finance;
- . The Tax Administration Service.

**REPUBLIC OF MOLDOVA**

The Ministry of Finance or its authorised representatives.



**MONACO**

The Government Adviser - Minister of Finance and Economy or his authorised representative.

**MONGOLIA**

The Minister of Finance, Commissioner of General tax Department and their authorised representative.

**MONTENEGRO**

The Ministry of Finance or its authorised representative.

**MOROCCO**

The Minister for Economy and Finances or his authorised representative.

**NAMIBIA**

The Minister of Finance or his authorised representative.

**NAURU**

The Minister of Finance or his authorised representative.

**NETHERLANDS**

. For tax purposes: the Minister of Finance or his authorised representative;

. For Social security purposes: the State Secretary for Social Affairs and Employment or his authorised representative.

Curaçao

The Minister of Finance or his authorised representative.

Sint Maarten

The Minister of Finance or his authorised representative.

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

The Minister of Finance or his authorised representative.

Aruba

The Minister of Finance or his authorised representative.

**NEW ZEALAND**

The Commissioner of Inland Revenue or an authorised representative of the Commissioner.

**NIGERIA**

The Minister of Finance or an authorised representative of the Minister.

**NIUE**

The Financial Secretary, Department of Finance and Planning or an authorised representative of the Financial Secretary.

**NORTH MACEDONIA**

The Ministry of Finance or its authorised representative.

**NORWAY**

The Minister of Finance and Customs or his authorised representative.

**OMAN**

The Chairman of Tax Authority.

**PAKISTAN**

The “Chairman Federal Board of Revenue” or its authorised representative.

**PANAMA**

The Ministry of Economy and Finances or its authorised representative.

**PARAGUAY**

The Minister of Finance, the Undersecretary of State for Taxation and their authorised representatives.

**PERU**

The National Superintendence of Customs and Tax Matters - SUNAT.

**POLAND**

For the Republic of Poland, the term 'competent authority' means the Minister of Finance or his authorized representative.

**PORTUGAL**

Portugal declares that the term “competent authorities”, included in Annex B, means the Minister of Finance, the Director General of the Tax and Customs Authority or their authorised representatives.

**QATAR**

The Minister of Finance or his authorised representative.

**ROMANIA**

The Minister of Public Finance or his authorised representative.

**RUSSIAN FEDERATION**

- . The Federal Tax Service and its authorised representatives;
- . The Federal Bailiff Service and its authorised representatives.

**SAINT LUCIA**

The Minister for Finance or his authorised representative.

**RWANDA**

The Minister responsible for Finance and/or the Commissioner General of the Rwanda Revenue Authority.

**SAINT VINCENT AND THE GRENADINES**

The Inland Revenue Department or an authorised representative which may be designated by the Minister with responsibility for Finance.

**SAMOA**

The Minister for Revenue or his authorised representative.

**SAN MARINO**

The Ministry of Finance and Budget and Central Liaison Office - CLO.

**SAUDI ARABIA**

The Ministry of Finance represented by the Minister of Finance or his authorised representative.

**SENEGAL**

The Minister of Economy, Finance and Planning or the Director General of Taxes and Domains.

**SERBIA**

The Ministry of Finance or its authorised representative.

**SEYCHELLES**

The Minister of Finance or an authorised representative of the Minister of Finance.

**SINGAPORE**

The Minister of Finance or his authorised representative.

**SLOVAK REPUBLIC**

The Ministry of Finance or its authorised representative.

**SLOVENIA**

The Ministry of Finance of the Republic of Slovenia or its authorised representative.

**SOUTH AFRICA**

The Commissioner for the South Africa revenue Service or an authorised representative of the Commissioner.

**SPAIN**

The Minister of Economy and Finance, or the authorised representative thereof, and within the sphere of their powers, the Minister of Employment and Immigration or the Minister that, in the future, may replace him, regardless of the fact that, in practice, such functions may be carried out by the General Treasury of the Social Security.

**ST. CHRISTOPHER AND NEVIS**

The Financial Secretary or the Financial Secretary's authorised representative.

**SWEDEN**

The Minister of Finance or the National Tax Board.

**SWITZERLAND**

The Head of the Federal Department of Finance or his authorised representative.

**THAILAND**

The Minister of Finance or his authorised representative.

**TUNISIA**

The Minister in charge of Finance or his authorised representatives.

**TURKEY**

The Minister of Finance or his authorised representative.

**UGANDA**

The Commissioner General of the Uganda Revenue Authority or an authorised representative of the Commissioner General.

**UKRAINE**

. The State Tax Administration of Ukraine;  
. The State Customs Service of Ukraine;  
. The Pension Fund of Ukraine.

**UNITED ARAB EMIRATES**

The Ministry of Finance represented by the Minister of Finance or his authorised representative.

**UNITED KINGDOM**

For the United Kingdom of Great Britain and Northern Ireland:

The Commissioners for Her Majesty's Revenue and Customs or their authorised representative.

For Anguilla:

The Permanent Secretary for Finance or their authorised representative.

For Bermuda:

The Minister of Finance or its authorised representative.

For the British Virgin Islands:

The International Tax Authority - Ministry of Finance.

For the Cayman Islands:

The Tax Information Authority or its authorised representative.

For Gibraltar:

The Commissioner of Income Tax of the Government of Gibraltar.

For Bailiwick of Jersey:

The Treasury and Resources Minister or his authorised representative.

For the Isle of Man:

The Assessor of Income Tax or his or her delegate.

For the Bailiwick of Guernsey:

The Director of Income Tax or his delegate.

For Montserrat:

The Comptroller of Inland Revenue or their authorised representative.

For the Turks and Caicos Islands:

The Permanent Secretary for the Ministry of Finance, Investment and Trade or their authorised representative.

**UNITED STATES OF AMERICA**

For the United States, the term "competent authority" means the Secretary of the Treasury or his designee.

**URUGUAY**

The Minister of Economy and Finance or his authorised representative.

**VANUATU**

The Minister of Finance or its authorised representative.