



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

Strasbourg, 1.VI.2011

Annex C – Definition of the word "national" for the purpose of the Convention ^(*)

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(*) Status as of 13 September 2019 – Last update Dominican Republic.

ANTIGUA AND BARBUDA

- i. all individuals possessing the nationality of Antigua and Barbuda, and
- ii. all legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in Antigua and Barbuda.

AUSTRALIA

In relation to Australia, the term “national” means any individual possessing the citizenship of Australia; and any legal person, company, partnership or association deriving its status as such from the laws in force in Australia.

AZERBAIJAN

- . All individuals possessing the nationality of the Republic of Azerbaijan;
- . All legal persons (including partnership and joint venture), companies, associations and other organisations deriving their status as such from the legislation of the Republic of Azerbaijan.

BAHAMAS

In The Bahamas the term “national” is used when there is a reference to a person (whether natural person or legal person) in the international arena, for example, a “national” of The Bahamas or a “National” of a State. However, when referring to a person domestically (in the domestic legislation) a person is considered a citizen, not a national.

BARBADOS

For the purposes of Article 3, paragraph 1.e, of the Convention, the term "national" in relation to Barbados means any individual possessing the nationality or citizenship of Barbados; and any legal person, partnership or association deriving its status as such from the laws in force in Barbados.

BELGIUM

None.

BELIZE

In relation to Belize, the term “national” means any individual possessing the citizenship of Belize.

BRUNEI DARUSSALAM

In relation to Brunei Darussalam, the term “national” means any individual possessing the nationality of Brunei Darussalam, and any legal person, partnership or association deriving its status as such from the laws in force in the Brunei Darussalam.

CAMEROON

All individuals of Cameroonian nationality and all legal persons, partnership or capital companies, associations and other entities planned and constituted under the laws in force in Cameroon.

CHILE

The Republic of Chile, according to Article 3, paragraph 1.e, of the Convention, declares that the term "national" means any individual possessing the Chilean nationality; and any legal person or association organised under the laws in force in the Republic of Chile.

CHINA

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

For the application of the Convention to the Hong Kong SAR, paragraph 1.e of Article 3 of the Convention refers to any person having the right to abode, or is incorporated or otherwise constituted in the Hong Kong SAR.

CYPRUS

- i. Any individual possessing the citizenship of Cyprus;
- ii. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Cyprus.

DOMINICAN REPUBLIC

In relation to the Dominican Republic, the term "national" means any citizen and any legal entity or any other collective entity, whose existence derives from the current laws in each of the Parties.

Regarding the definition of "national", the Dominican Republic points out that it recognizes citizens with dual nationalities, meaning the Dominican citizen who, by any legal means, acquires a secondary nationality and still maintains the Dominican nationality for our legal purposes. This definition is intended to include Dominican nationals in every country in which their Dominican nationality is legally recognized. If the other Party does not recognize dual nationality, the term should only apply to the extent of the Dominican Republic.

ECUADOR

In relation to the Republic of Ecuador, the term "national" means any individual possessing Ecuadorian nationality or citizenship and any legal person, association or other entity deriving its status as such from the laws in force in Ecuador.

EL SALVADOR

- i. Any individual of Salvadoran nationality; and
- ii. Any legal person deriving its status as such from the laws in force in El Salvador.

GEORGIA

- . Any individual possessing the citizenship of Georgia;
- . Any legal person or partnership or association deriving its status as such from the laws in force in Georgia.

GERMANY

- . All Germans within the meaning of the Basic Law for the Federal Republic of Germany, and
- . All legal persons, partnerships and other associations deriving their status as such from the laws in force in the Federal Republic of Germany.

GREECE

None provided.

IRELAND

The term “nationals” in relation to Ireland shall be understood as any individuals possessing the citizenship of Ireland, and any legal person, partnership, association or other entity deriving its status as such from the laws in force in Ireland.

KAZAKHSTAN

- . All individuals possessing the nationality of the Republic of Kazakhstan;
- . All legal persons, partnerships or association deriving its status as such from the laws in force in the Republic of Kazakhstan.

KOREA

1. Any individual possessing the nationality of the Republic of Korea.
2. Any legal person, partnership or association deriving its status as such from the laws in force in the Republic of Korea.

LIECHTENSTEIN

- i. Any individual possessing the nationality or citizenship of Liechtenstein; and
- ii. Any person other than an individual deriving its status as such from the laws in force in Liechtenstein.

LITHUANIA

For Lithuania, the term “national” means all individuals possessing the citizenship of the Republic of Lithuania, and all legal persons, partnerships, associations or other entities deriving their status as such from the laws in force in the Republic of Lithuania.

MALAYSIA

- (i) Any individual possessing the nationality or citizenship of Malaysia;
- (ii) Any legal person, partnership or, association and any other entity deriving its status as such from the laws in force in Malaysia.

MAURITANIA

All individuals possessing the Mauritanian nationality and all legal persons, partnerships, associations and other entities provided for and deriving their status as such from the laws in force in the Islamic Republic of Mauritania.

MAURITIUS

- (i) All individuals possessing the citizenship of the Republic of Mauritius, and
- (ii) All legal persons, partnerships, associations and other entities deriving their status as such from the laws in force in the republic of Mauritius.

MEXICO

- (i) any individual of Mexican nationality; and
- (ii) any legal entity, company or association that derives its status as such from the current legislation in Mexico.

NETHERLANDS

For the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), Aruba, Curaçao and Sint Maarten

- 1. all individuals possessing the Dutch nationality;
- 2. all legal persons, companies and associations deriving their status as such from the laws in force in the European part of the Netherlands, the Caribbean part of the Netherlands (the islands of Bonaire, Sint Eustatius and Saba), Aruba, Curaçao and Sint Maarten.

NEW ZEALAND

Any individual possessing the nationality or citizenship of New Zealand and any legal person, partnership or association deriving its status as such from the laws in force in New Zealand.

NIGERIA

Any individuals possessing the nationality of the Federal Republic of Nigeria and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in the Federal Republic of Nigeria.

NIUE

Any individual belonging to the aboriginal race of Niue or possessing permanent resident status in Niue and any legal person, partnership or associations deriving its status as such from the laws in force in Niue.

PAKISTAN

- i. Any individual possessing the nationality of Pakistan;
- ii. Any legal person, partnership, association or other entity deriving their status as such from the laws in force in Pakistan.

PANAMA

The term “national” means any physical person possessing the Panamanian nationality and any legal person, partnership or association organised under the laws in force in Panama.

PERU

The term “nationals” means all natural persons who have Peruvian nationality and all legal entities, partnerships, associations and other entities constituted in accordance with the legislation of the Republic of Peru.

ROMANIA

- 1. all individuals possessing Romanian citizenship;
- 2. all legal persons, partnerships, associations and other entities set up according to the laws in force in Romania.

SAINT LUCIA

The term “national” means any individual possessing the citizenship of Saint Lucia, and any legal person, company, partnership or association deriving its status as such from the laws in force in Saint Lucia.

SAINT VINCENT AND THE GRENADINES

The term “nationals” means any individual possessing the nationality or citizenship of Saint Vincent and the Grenadines and any legal person, partnership, association or other organisation deriving their status as such from the laws in force in Saint Vincent and the Grenadines.

SENEGAL

All individuals of Senegalese nationality and all legal persons, partnerships or capital companies, associations and other entities provided for and constituted in accordance with the laws in force in Senegal.

SEYCHELLES

- (i) any individuals possessing the nationality or citizenship of Seychelles;
- (ii) any legal person, partnership or association deriving its status as such from the laws in force in Seychelles.

SINGAPORE

- . Any individuals possessing the citizenship of Singapore, and
- . Any legal person, partnership, association and other organisation deriving their status as such from the legislation of Singapore.

SLOVAK REPUBLIC

- i. any individual possessing the nationality or citizenship of the Slovak Republic;
- ii. any legal person, association and other entities deriving its status as such from the laws in force in the Slovak Republic.

SOUTH AFRICA

Any individual possessing the nationality or citizenship of South Africa and any legal person, partnership, association, or other entity deriving its status as such from the laws in force in South Africa.

SPAIN

- 1. All individuals of Spanish nationality.
- 2. All legal persons, partnerships or associations and other institutions set up in accordance with current Spanish legislation.

TUNISIA

- . Any individuals possessing the Tunisian nationality, and
- . Any legal person, partnership, association and other organisation deriving their status as such from the legislation of Tunisia.

TURKEY

All individuals possessing Turkish nationality in accordance with the Turkish Nationality Code, and all legal persons, partnership or association deriving their status as such from the laws in force in Turkey.

UGANDA

Any individual possessing the nationality or citizenship of Uganda and any legal person, partnership or other entity deriving its status as such from the laws in force in Uganda.

UNITED ARAB EMIRATES

- Any individual possessing the citizenship of the United Arab Emirates; and
- Any legal person, partnership or association, instrumentalities and statutory bodies deriving its status as such from the laws in force in the United Arab Emirates.

UNITED KINGDOM

In relation to the United Kingdom, the term "national" means any British citizen, or any British subject not possessing the citizenship of any other Commonwealth country or territory, provided he has the right of abode in the United Kingdom; and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the United Kingdom.

In relation to Anguilla, the term "national" means any person regarded as belonging to Anguilla under section 80 of the Anguilla Constitution, as amended by the Anguilla Constitution (Amendment) Order 1990 S.I. 1990/587.

In relation to Bermuda, the term "national" means any individual possessing Bermudian Status as defined in accordance with paragraph 102(3) of Schedule 1 to the Bermuda Constitution Order S.I. 1968/182, and any legal person, partnership, company, trust, estate, association or other entity created under the laws in force in Bermuda.

In relation to the British Virgin Islands, the term "national" means any person who belongs to the British Virgin Islands within the meaning of section 2(2) of the Virgin Islands Constitution Order 2007 S.I.2007/1678 and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the British Virgin Islands.

In relation to the Cayman Islands, the term "national" means any person who possesses Caymanian status under the repealed Immigration Law (2003 Revision) or any earlier law providing for the same or similar rights, and includes any person who acquires the status under Part III of the Immigration Law (2012 Revision).

In relation to Gibraltar, the term "national" means a Gibraltarian within the meaning of the Gibraltarian Status Act 1962 and any legal person, partnership or association deriving its status as such from the laws in force in Gibraltar.

In relation to the Isle of Man, the term "national" means any individual who has a right of abode in the Isle of Man and possesses British citizenship and any legal person, partnership or association deriving its status as such under the laws of the Isle of Man.

In relation to the Bailiwick of Guernsey, the term "national" means any individual who has a place of abode in the Bailiwick of Guernsey and possesses British citizenship and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Guernsey.

In relation to the Bailiwick of Jersey, the term "national" means any citizen of the Bailiwick of Jersey and any legal person, partnership or association deriving its status as such from the laws in force in the Bailiwick of Jersey.

In relation to Montserrat, the term "national" means a person defined as Montserratian under section 107(2) of the Montserrat Constitution Order 2010 S.I. 2010/2474.

In relation to the Turks and Caicos Islands, the term "national" means a person defined as a Turks and Caicos Islander under section 132 of the Turks and Caicos Islands Constitution Order 2011 S.I. 2011/1861.

URUGUAY

In relation to the Oriental Republic of Uruguay, the term "national" means any individual possessing Uruguayan nationality or citizenship and any legal person, association or other entity deriving its status as such from the laws in force in Uruguay.

VANUATU

In relation to Vanuatu, the term "national" means any individual possessing the citizenship of Vanuatu, and any legal person, company, partnership or association deriving its status as such from the laws in force in Vanuatu.