



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

Strasbourg, 1.VI.2011

Annex B – Competent authorities ^(*)

States

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Related links

- [Convention, Annexes and Protocol.](#)

(*) Status as of 24 May 2019 – Last update Morocco.

ALBANIA

Ministry of Finance: General Tax Directory.

ANDORRA

The Minister of Finance or his authorised representative.

ARGENTINA

The Federal Administration of Public Revenue.

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.

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.

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.

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.

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.

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 Liberia Revenue Authority.

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.

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

- . Ministry of Finance;
- . 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.

MOROCCO

The Minister for Economy and Finances 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.

NORWAY

The Minister of Finance and Customs or his authorised representative.

PAKISTAN

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

PANAMA

The Ministry of Economy and Finances or its authorised representative.

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.

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.

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.

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.