

No. 33610. Multilateral

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS. STRASBOURG, 25 JANUARY 1988 [United Nations, Treaty Series, vol. 1966, I-33610.]

DECLARATION

Georgia

Receipt by the Secretary-General of the Council of Europe: 28 April 2011

Date of effect: 1 June 2011

Registration with the Secretariat of the United Nations: Council of Europe, 28 June 2011

N° 33610. Multilatéral

CONVENTION CONCERNANT L'ASSISTANCE ADMINISTRATIVE MUTUELLE EN MATIÈRE FISCALE. STRASBOURG, 25 JANVIER 1988 [Nations Unies, Recueil des Traités, vol. 1966, I-33610.]

DÉCLARATION

Géorgie

Réception par le Secrétaire général du Conseil de l'Europe : 28 avril 2011

Date de prise d'effet : 1^{er} juin 2011

Enregistrement auprès du Secrétariat des Nations Unies : Conseil de l'Europe, 28 juin 2011

[ENGLISH TEXT – TEXTE ANGLAIS]

Pursuant to Article 2, paragraph 2, of the Convention, Georgia makes the following declaration :

ANNEX A – Taxes to which the Convention would apply:

Article 2, paragraph 1.a:

- i. income tax;
profit tax;
- ii. -
- iii. -

Article 2, paragraph 1.b:

- i. -
- ii. -
- iii. A. --
B. – property tax;
C. – value-added tax;
D. – excise tax;
E. --
F. --
G. --
- iv. -

ANNEX B – Competent authorities

Article 3, paragraph 1.d:

The Ministry of Finance or its authorised representative.

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

Article 3, paragraph 1.e:

- 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.

[FRENCH TEXT – TEXTE FRANÇAIS]

En application de l'article 2, paragraphe 2, de la Convention, la Géorgie fait la déclaration suivante :

ANNEXE A – Impôts auxquels s'applique la Convention

Article 2, paragraphe 1.a:

- i. impôt sur le revenu;
impôt sur les bénéfices;
- ii. -
- iii. -

Article 2, paragraphe 1.b:

- i. -
- ii. -
- iii. A. --
B. – taxe foncière;
C. – taxe sur la valeur ajoutée;
D. – droit d'accise;
E. --
F. --
G. --
- iv. -

ANNEXE B – Autorités compétentes

Article 3, paragraphe 1.d:

Le Ministère des Finances ou son représentant autorisé.

ANNEXE C – Définition du terme "ressortissant" aux fins de la Convention

Article 3, paragraphe 1.e:

- toute personne physique possédant la nationalité de la Géorgie;
- toute personne juridique ou partenariat ou association dont le statut en tant que tel provient des lois en vigueur en Géorgie.

PROTOCOL AMENDING THE CONVENTION ON
MUTUAL ADMINISTRATIVE ASSISTANCE IN
TAX MATTERS. PARIS, 27 MAY 2010

PROTOCOLE D'AMENDEMENT À LA CONVEN-
TION CONCERNANT L'ASSISTANCE ADMINIS-
TRATIVE MUTUELLE EN MATIÈRE FISCALE.
PARIS, 27 MAI 2010

Entry into force: 1 June 2011, in accordance
with article IX

Entrée en vigueur : 1^{er} juin 2011, conformé-
ment à l'article IX

Authentic texts: English and French

Textes authentiques : anglais et français

**Registration with the Secretariat of the
United Nations:** Council of Europe, 21 June
2011

**Enregistrement auprès du Secrétariat des
Nations Unies :** Conseil de l'Europe, 21 juin
2011

Participant

Denmark
Finland
Georgia
Norway
Slovenia

**Ratification, Acceptance (A) and Approv-
al (AA)**

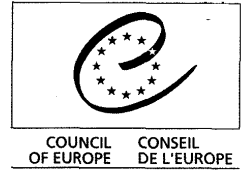
28 Jan	2011	AA
21 Dec	2010	A
28 Feb	2011	
18 Feb	2011	AA
31 Jan	2011	

Participant

Danemark
Finlande
Géorgie
Norvège
Slovénie

**Ratification, Acceptation (A) et Approba-
tion (AA)**

28 janv	2011	AA
21 déc	2010	A
28 févr	2011	
18 févr	2011	AA
31 janv	2011	



Status as of 10/06/2011

Protocol amending
the Convention on Mutual
Administrative Assistance
in Tax Matters

Paris, 27.V.2010

Declaration

SPAIN

Declaration *contained in a Note verbale from the Permanent Delegation of Spain to the OECD, dated 10 March 2011, deposited with the Secretary General of the OECD at the time of signature of the instrument, on 11 March 2011 – Or. Engl.*

In the event that this Convention on Mutual Administrative Assistance in Tax Matters were to be applied to Gibraltar, Spain wishes to make the following declaration:

1. Gibraltar is a non-autonomous territory for the international relations of which the United Kingdom is responsible and which is subject to a decolonisation process in accordance with the relevant decisions and resolutions of the General Assembly of the United Nations.

2. The authorities of Gibraltar are of a local nature and exercise exclusively internal competences which have their origin and their foundation in the distribution and attribution of competences performed by the United Kingdom, in compliance with its internal legislation, in its capacity as sovereign State on which the mentioned non-autonomous territory depends.

3. As a result, should the Gibraltarian authorities participate in the application of this Convention it will be understood as effected exclusively within the scope of the internal competences of Gibraltar, and it cannot be considered to produce any change whatsoever in relation with what was established in the two preceding paragraphs.

4. Furthermore, the Permanent Delegation of Spain to the OECD informs the Organisation for Economic Co-Operation and Development in Paris that the procedure set out in the Agreed Arrangements relating to Gibraltar authorities in the Context of Mixed Agreements (2007), agreed between Spain and the United Kingdom on 19 December 2007, which is attached hereto (together with the "Arranged Arrangements relating to Gibraltar authorities in the Context of EU and EC Instruments and Related Treaties", of 19 April 2000) is applicable to the present Convention.