This note is submitted FOR INFORMATION to the Co-ordinating Body under item V of the Agenda of their meeting to be held on 9 October 2000.

For further information please contact: Ms. Martine Milliet-Einbinder, Tel: (33 1) 45 24 78 42 ; Fax: (33 1) 44 30 63 51 ; Email: martine.milliet-einbinder@oecd.org
UPDATE ON THE REVISED ANNEXES TO THE COUNCIL OF EUROPE/OECD
CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

TABLE OF CONTENTS

UPDATE ON THE REVISED ANNEXES TO THE COUNCIL OF EUROPE/OECD
CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS .................................................. 2

Belgium .......................................................................................................................................................... 3
  Annex A .................................................................................................................................................. 3
  Annex B .................................................................................................................................................. 4

Denmark ...................................................................................................................................................... 4
  Annex A .................................................................................................................................................. 4
  Annex B .................................................................................................................................................. 6

Finland ......................................................................................................................................................... 6
  Annex A .................................................................................................................................................. 6
  Annex B .................................................................................................................................................. 8

Norway ......................................................................................................................................................... 8
  Annex A .................................................................................................................................................. 8
  Annex B .................................................................................................................................................. 10

Sweden ...................................................................................................................................................... 10
Belgium

Annex A –

I. Article 2, § 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 deducted at source
Special surcharge on tax on non-residents

II. Article 2, § 1.b.i:

Special surcharge on personal tax,
Withholding tax on income from immovable assets (property tax) and surcharge.

III. Article 2, § 1.b.iii:

Under category A:
Registration duties on gifts inter vivos.

Under category C:
Value added tax,

Under category D:
Excise duties,
Special excise duties,
Annual tax on insurance policies,
Annual tax on profit sharing.

IV. Article 2, § 1.b.iv:

Under category A:
Death duties and duties on transfers following death

**Annex B – Competent authorities**

Minister for Finance or an authorised representative.

**Denmark**

The Convention will continue to apply to taxes which have been repealed or renamed as long as the taxes remain enforceable and collectible. Certain Danish consumption taxes have been renamed since Denmark signed the Convention. These taxes are now included in the taxes listed under letter D below.

**Annex A**

*Article 2, paragraph 1, subparagraph a:*

i) income tax to the State (indkomstskat til staten)
   
   taxes imposed under the Hydrocarbon Tax Act (skatter i henhold til kulbrinteskatteloven)

iii) capital tax to the State (formueskat til staten) - repealed as of 1 January 1997.

*Article 2, paragraph 1, subparagraph b:*

i) income tax to the municipalities (kommunal indkomstskat)
   
   income tax to the county municipalities (amtskommunal indkomstskat)
   
   property tax (ejendomsskat)
   
   tax on assessed value of immovable property (ejendomsværdiskat)
   
   church tax (kirkeskat)

   ii) labour market contribution (arbejdsmarkedsbidrag) special pension contribution (særligt pensionsbidrag)

   iii) A. tax on inheritance and gifts (afgift af dødsboer og gaver)

       C. value added tax (merværdiafgift)

       D. excise duties imposed by the State (forbrugsafgifter, som pålægges af staten)

       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 eje eller brug af motorkøretøjer)
F. tax on insurances for yachts (afgift af lystfartøjsforsikringer)

G. payroll tax (lønsumsafgift)
tax on betting (afgift af totalisatorspil)
tax on casinos (afgift af spillekasinoer)
tax on lottery prizes (afgift af gevinst ved lotterispil)
tax on registration of rights in real property etc. (afgift af tinglysning og registrering af ejer- og pantrettigheder)
stamp duty (stempelafgift)

iv) service charge on business property (dækningsafgift af forretningsejendom)

property release tax (frigørelsensafgift)

Greenlandic taxes:

Article 2, paragraph 1, subparagraph a:

i) income taxes to the Greenlandic home rule Government (landsskat, særlig landsskat)
dividend tax (udbytteskat)
company tax (selskabsskat)

Article 2, paragraph 1, subparagraph b:

i) municipal tax (kommuneskat)
common municipal tax (fælleskommunal skat)
dividend tax (udbytteskat)
company tax (selskabsskat)

ii) employers’ contribution to vocational training (arbejdsgivernes erhvervsuddannelsesbidrag)

iii) A. tax on inheritance and gifts (afgift af arv og gave)
C. import duty (indførselsafgift)
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)
E. tax on motor vehicles (afgift af motorkøretøjer)
G. tax on lotteries (lotteriafgift)
stamp duty (stempelafgift)
Annex B (Competent Authority)

Unchanged

Finland

Update of annexes to the Convention on Mutual Assistance in Tax Matters. The taxes which have been repealed are reproduced in strikethrough, new or renamed taxes are shown in bold. The Convention shall cease to apply to the repealed taxes in category (iii) D.

Annex A

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 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),

(ii)

(iii) the state capital tax (valtion varallisuusvero; den statliga förmögenhetsskatten),

Article 2, paragraph 1 (b):

(i)

- the communal tax (kunnallisvero; kommunalskatten),
- the church tax (kirkollisvero; kyrkoskatten),
- the forestry duty (metsänhoitomaksu; skogsvårdsavgiften),

(ii)

- the national pension insurance contribution (vakuutetun kansaneläkevakuutusmaksu; försäkrads folkpensionsförsäkringspremie),
- the health insurance contribution (vakuutetun sairausvakuutusmaksu; försäkrads sjuksäkringspremie),
- the employer's social security contribution (työnantajan sosiaaliturvamaksu; arbetsgivarens socialskyddsavgift),

(iii) A

- the inheritance tax and the gift tax (perintövero ja lahjavero; arvsskatten och gåvoskatten),

(iii) B
(iii) C

the value added tax (arvonlisävero; mervärdesskatten),

(iii) D

the excise duty on tobacco (tupakkavero; tobaksaccisen),

the excise duty on sweets and soft drinks (makeis- ja virvoitusjuomavero; sötsäks- och läskedrycksaccisen), (repealed as of ……)

the excise duty on liquid fuels (nestemäisten polttoaineiden valmistevero; accisen på flytande bränslen),

the excise duty on certain energy sources (eräiden energiahallituksen valmistevero; accisen på vissa energikällor), (repealed as of ……)

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 vakuutusmaksuihin suoritettava vero; skatten på vissa försäkringspremier),

the oil waste duty (öljyjätemaksu; oljeavfallsavgiften),

the vehicle tax (ajoneuvovero; fordonsskatt),

(iii) E

the tax on specific motor vehicles (moottoriajoneuvovero; motorfordonsskatten),

the fuel fee (polttoainemaksu; bränsleavgift),

the vehicle tax (äajoneuvovero; fordonsskatt),

(iii) F

- 

(iii) G

the stamp duty (leimavero; stämpelskatten),

the oil damage duty (öljysuojamaksu; oljeskyddsavgiften),

the transfer tax (varallisuudensiirtovero; överlåtelseskatt),

the tax on lottery prizes (arpajaisvero; lotteriskatt),
the tax on waste (jätevero; avfallsskatt),

(iv)

the municipal tax on real property (kiinteistövero; fastighetsskatten)

**Annex B**

Competent authorities

Article 3, paragraph 2 (d):

The Ministry of Finance, its authorised representative or the authority which, by the Ministry of Finance, is designated as competent authority.

**Norway**

-Update of annexes to the OECD/Council of Europe Convention on Mutual Assistance in Tax Matters. The taxes which have been repealed are reproduced in strike out, new or renamed taxes are shown in **bold**. The Convention shall remain in force for the repealed taxes in category 1 as long as these remain enforceable and collectible. The Convention shall cease to apply to the repealed taxes in category 3 D. and G.

**Annex A**

Article 2, paragraph 1 (a)

1. the national tax on income (inntektsskatt til staten)

   the national taxes on remuneration to non-resident artists (avgift-skatt til staten av honorarer som tilfaller kunstnere bosatt i utlandet) **utenlandske artister**.

2. the national tax on capital gains from the alienation of shares (skatt til staten av gevinst ved avhendelse av aksjer) **repealed as of**

2. the national tax on capital (formuesskatt til staten)

Article, paragraph 1 (b):

1. the county municipal tax on income (inntektsskatt til fylkesskommunen)

   the municipal tax on income (inntektsskatt til kommunen)

   the municipal tax on income (formuesskatt til kommunen)

   the national contributions to the Tax Equalization fund (fellesskatt til Skattefordelingsfondet)

   Contributions to the National Insurance Scheme / (folketrygdavgift)

3A. Tax on inheritance and certain gifts (avgift på arv og visse gaver).

B. -
C. value added tax (merverdiavgift) investment tax (investeringsavgift).

D. taxes and excises on:
   - alcohol and alcoholic beverages (brennevin og vin v.v.)
   - alcohol in imported essence (alcohol i essenser som innføres) repealed as of
   - autodiesel (autodiesel)
   - carbon dioxide (CO2) and sulphur (svovel) from mineral oils and coal/cope (mineraloljer og kull/koks)
   - air passengers (flypassasjerer)
   - packaging for beverages (drikkevaremballasje)
   - waste (avfall)
   - trikloreten (TRI) and tetrakloreten (PER) repealed as of
   - Tobacco (tobakksvarer)
   - Petrol (bensin)
   - Heating oil (fyringsolje)
   - 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) repealed as of
   - Cosmetic toiletries (kosmetiske toalettmidler) repealed as of
   - Equipment for recording and reproduction of sound and pictures etc (utstyr for opptak og gjengivelse av lyd og bilde m.v.) repealed as of
   - Unrecorded audiotapes as well as recorded and unrecorded videotapes (uinnspilte lydkassetbånd og innspilte og uinnspilte videokassetbånd).
   - Radio and television equipment (radio og televisjonsmateriell)
   - Non-returnable bottles (engangsflasker)
   - Batteries hazardous to the environment (miljøskadelige batterier) repealed as of

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) repealed as of
   - Reregistration tax (omregistreringsavgift)
   - Tax on assembled motor vehicles (oppbyggingsavgift)
   - Annual tax on heavy good vehicles (årsavgift på tyngre kjøretøyer)

F. tax on the registration of caravans (avgift på første gangs registrering av campingtilhengere)

   - Annual tax on caravans (årsavgift på campingtilhengere)

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 eindomsrett og bruksrett til fast eiendom mv. i utlandet) repealed as of

4.3. municipal tax on real property (eiendomsskatt til kommunen)
Annex B

The Minister of Finance and Customs or his authorised representative

Sweden

When Sweden ratified the convention, Annex A was adopted by the Parliament as an annex to the law itself, i.e. with the status of Swedish law. Therefore the Parliament will have decide about the full contents of the Annex.

A proposal to Parliament for a revised Annex A, hopefully to be adopted during the autumn and becoming effective as from 1 January 2001 is being prepared. There is one positive side to this delay: a number of laws in the excise duties’ area, already obsolete, will be formally repealed as from 1 July and can be excluded from the revised Annex A.

Draft provided in January

The Convention applies to taxes and charges levied under the following laws.

Article 2 paragraph 1 a:


iii) State Wealth Tax Act (1947:577)

Article 2 paragraph 1 b:


iii) A. Act (1941:416) relating to Succession and Gift Taxes,

B. Law (1984:1052) on state real estate tax,

C. Law (1994:200) on value added tax,


G. Law (1972:435) on overweight charge.