

# Directory of international agreements

<b>09</b>	<b>TAXATION</b>	
09.10	<b>General.</b>	3
09.20	<b>Direct taxation.</b>	4
09.20.10	Income tax.	5
09.20.20	Corporation tax.	6
09.20.30	Elimination of double taxation.	7
09.30	<b>Indirect taxation.</b>	9
09.30.10	Turnover tax/VAT.	10
09.30.20	Excise duties.	11
09.30.30	Taxes on capital and transactions in securities.	12
09.30.40	Individual tax exemptions.	13
09.40	<b>Other taxes.</b>	14
09.50	<b>Prevention of tax evasion and avoidance.</b>	15



**Directory of international agreements**

This document is an excerpt from the EUR-Lex website



## **09.10 General**

**There are no documents in this chapter.**



## **09.20 Direct taxation**

**There are no documents in this chapter.**



## **09.20.10 Income tax**

**There are no documents in this chapter.**



## **09.20.20 Corporation tax**

**There are no documents in this chapter.**



## 09.20.30 Elimination of double taxation

### 22005A0121(01)

Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC

(OJ L 19, 21/01/2005, p. 55–69)

(Special edition in Bulgarian: Chapter 11 Volume 038 P. 79 - 93)

(Special edition in Romanian: Chapter 11 Volume 038 P. 79 - 93)

(Special edition in Croatian: Chapter 11 Volume 115 P. 267 - 281)

Modified by 22014X0111(03)

Modified by 22016A0819(01)

Consolidated text 02005A0121(01)-20170101

### 22004A1204(01)

Agreement between the European Community and the Principality of Andorra providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding

(OJ L 359, 04/12/2004, p. 33–53)

(Special edition in Bulgarian: Chapter 11 Volume 037 P. 91 - 103)

(Special edition in Romanian: Chapter 11 Volume 037 P. 91 - 103)

(Special edition in Croatian: Chapter 11 Volume 115 P. 210 - 222)

Modified by 22014X0111(04)

Modified by 22016A1001(02)

Consolidated text 02004A1204(01)-20170101

### 22004A1229(01)

Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding

(OJ L 385, 29/12/2004, p. 30–49) (OJ L 153M, 07/06/2006, p. 383–402)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 160 - 179)

(Special edition in Romanian: Chapter 09 Volume 002 P. 160 - 179)

(Special edition in Croatian: Chapter 09 Volume 001 P. 100 - 112)

Corrected by 22004A1229(01)R(01)

Modified by 22009A0807(01)

Modified by 22015A1219(02)

Consolidated text 02004A1229(01)-20170101

### 22004A1224(01)

Agreement between the European Community and the Principality of Liechtenstein providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments - Memorandum of Understanding

(OJ L 379, 24/12/2004, p. 84–104)

(Special edition in Bulgarian: Chapter 11 Volume 037 P. 206 - 226)

(Special edition in Romanian: Chapter 11 Volume 037 P. 206 - 226)

(Special edition in Croatian: Chapter 11 Volume 110 P. 226 - 246)

Modified by 22014X0111(02)

Modified by 22015A1224(01)

Consolidated text 02004A1224(01)-20160101



**22009A0807(01)**

Agreement in the form of an Exchange of Letters between the European Community and the Swiss Confederation on certain technical amendments to Annexes I and II to the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC on taxation of savings income in the form of interest payments by reason of the accession of the Republic of Bulgaria and Romania

(OJ L 205, 07/08/2009, p. 23–24)

(Special edition in Croatian: Chapter 09 Volume 002 P. 242 - 243)

**22004A1229(02)**

Agreement in the form of an Exchange of Letters between the European Community and the Swiss Confederation on the date of application of the Agreement between the European Community and the Swiss Confederation providing for measures equivalent to those laid down in Council Directive 2003/48/EC of 3 June 2003 on taxation of savings income in the form of interest payments

(OJ L 385, 29/12/2004, p. 51–54)

(Special edition in Bulgarian: Chapter 09 Volume 002 P. 181 - 184)

(Special edition in Romanian: Chapter 09 Volume 002 P. 181 - 184)

(Special edition in Croatian: Chapter 09 Volume 001 P. 114 - 117)

Consolidated text 02004A1229(02)-20041229





## **09.30 Indirect taxation**

**There are no documents in this chapter.**



## **09.30.10 Turnover tax/VAT**

### **22018A0801(01)**

Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax (OJ L 195, 01/08/2018, p. 3–22)

Modified by 22024A02889



## **09.30.20 Excise duties**

**There are no documents in this chapter.**



## **09.30.30 Taxes on capital and transactions in securities**

**There are no documents in this chapter.**



## **09.30.40 Individual tax exemptions**

**There are no documents in this chapter.**



## **09.40 Other taxes**

**There are no documents in this chapter.**



## **09.50 Prevention of tax evasion and avoidance**

### **22018A0801(01)**

Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax (OJ L 195, 01/08/2018, p. 3–22)

Modified by 22024A02889