

Agreements and conventions signed by the Principality of Monaco in tax matters

Country or Organisation	Agreements signed	Object and scope	Entry into force
Andorra	Agreement between the Government of the Principality of Monaco and the Government of the Principality of Andorra for the exchange of information on tax matters	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Andorra:</u></p> <p>tax on capital transfers (<i>impost sobre les transmissions patrimonials immobiliàries</i>)</p> <p>capital gains tax in capital transfers (<i>impost sobre les plusvèlues en les transmissions patrimonials immobiliàries</i>)</p> <p>direct taxes imposed under Andorran laws</p> <p>And any identical or substantially</p>	<p>Sovereign Order 3.268 of 12 May 2011</p> <p>Journal de Monaco of 3 June 2011</p>

		similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes	
Argentina	Agreement on exchange of information on tax matters between the Principality of Monaco and the Republic of Argentina	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Argentina:</u></p> <p>income tax</p> <p>added value tax</p> <p>tax on assets of natural persons</p> <p>minimum tax on presumed income</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 2.832 of 15 July 2010</p> <p>Journal de Monaco of 23 July 2010</p>
Australia	Agreement between the Government of the Principality of Monaco and the Government of Australia for the exchange of information relating to tax matters	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Australia:</u></p> <p>taxes of every kind and description imposed under federal laws administered by the Commissioner of Taxation</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in</p>	<p>Sovereign Order 3.151 of 24 February 2011</p> <p>Journal de Monaco of 29 April 2011</p>

		<p>addition to or in place of the existing taxes</p> <p>Also such other taxes as may be agreed in an exchange of letters between the contracting parties</p>	
Austria	<p>Agreement between the Principality of Monaco and the Republic of Austria on exchange of information on tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Austria:</u></p> <p>income tax (<i>Einkommensteuer</i>)</p> <p>corporation tax (<i>Körperschaftsteuer</i>)</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p> <p>Taxes covered may be expanded or modified by mutual agreement of the contracting parties in the form on an exchange of letters</p>	<p>Sovereign Order 2.774 of 1st June 2010</p> <p>Journal de Monaco of 4 June 2010</p>
Bahamas	<p>Agreement between the Government of the Principality of Monaco and the Government of the Commonwealth of the Bahamas for the exchange of information relating to tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>Pour les Bahamas :</u></p> <p>taxes of every kind and description</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in</p>	<p>Sovereign Order 3-370 of 25 July 2011</p> <p>Journal de Monaco of 5 August 2011</p>

		addition to or in place of the existing taxes	
Belgium	Agreement between the Principality of Monaco and the Kingdom of Belgium for the exchange of information relating to tax matters	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Belgium:</u></p> <p>tax on natural persons (<i>impôt des personnes physiques</i>)</p> <p>corporation tax (<i>impôt des sociétés</i>)</p> <p>tax on legal persons (<i>impôt des personnes morales</i>)</p> <p>non-resident tax (<i>impôt des non-résidents</i>)</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p> <p>Do not apply to taxes imposed on behalf of political subdivisions or local authorities of Belgium</p>	Not yet in force (signed on 15 July 2009)
Council of Europe/OECD	Convention on mutual administrative assistance in tax matters amended by the provisions of the Protocol of 2010	<p>Object :</p> <p>Exchange of information, including tax examinations abroad</p> <p>Recovery of tax claims and measures of conservancy</p> <p>Service of documents</p> <p>Persons concerned :</p> <p>natural and legal persons</p>	Not yet in force in Monaco (signed on 13 October 2014)

		<p>residents or nationals of contracting states or any other state</p> <p>Scope:</p> <p><u>Not subject to reserves:</u></p> <p>taxes imposed at the State central administration level on income or profits, on capital gains separately imposed from the tax on income or profits, on net assets</p> <p><u>Subject to reserves:</u></p> <p>taxes in other categories collected at the central administration level</p> <p>taxes in all categories collected at other administration levels</p> <p>The use and disclosure to a third party of the information obtained for purposes other than those for which it was collected is possible, subject to prior authorisation from the requested State (fight against money laundering, corruption and the financing of terrorism)</p>	
Czech Republic	Agreement between the Principality of Monaco and the Czech Republic concerning the exchange of information relating to tax matters	<p>Object :</p> <p>Exchange of information</p> <p>Prejudicial or restrictive measures (Protocol)</p> <p>Scope :</p> <p><u>For Monaco :</u></p> <p>profit tax on commercial income received by individual persons (<i>impôt sur les bénéfices des revenus commerciaux perçus par des personnes individuelles</i>)</p> <p>corporate profit tax (<i>impôt sur les bénéfices des sociétés</i>)</p>	<p>Sovereign Order 5.855 of 30 May 2016</p> <p>Journal de Monaco of 10 June 2016</p>

		<p>inheritance tax (<i>impôt sur les successions</i>)</p> <p>gift tax (<i>impôt sur les donations</i>)</p> <p>registration fees (<i>droits d'enregistrement</i>)</p> <p><u>For the Czech Republic:</u></p> <p>personal income tax</p> <p>corporate tax</p> <p>property tax</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes if the contracting parties so agree</p>	
Denmark	<p>Agreement between the Government of the Principality of Monaco and the Government of the Kingdom of Denmark on exchange of information on tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p>taxes of every kind and description imposed in the contracting parties</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 3.371 of 25 July 2011</p> <p>Journal de Monaco of 5 August 2011</p>
European Union	<p>Agreement between the European Community and the Principality of Monaco providing for measures equivalent to those laid down in Council Directive 2003/48/EC relating to the taxation of savings income in the form of interest payments</p>	<p>Object :</p> <p>Imposition of a withholding tax levied by paying agents established on the territory of the Principality of Monaco on the amount of interests payments under the conditions laid down in Articles 7 and 8 of this Agreement, subject to the voluntary disclosure measures provided for in Article 9 of this Agreement</p> <p>Scope:</p>	<p>Order 100 of 20 June 2005</p> <p>Journal de Monaco of 24 June 2005</p>

		<p><u>Persons concerned:</u></p> <p>Individual beneficial owners residents of a member State of the European Community</p> <p>any individual who receives an interest payment or any individual for whom an interest payment is secured, unless he provides evidence that it was not received or secured for his own benefit</p>	
Faroe Islands	<p>Agreement between the Government of the Principality of Monaco and the Government of the Faroe Islands on exchange of information on tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p>taxes of every kind and description imposed in the contracting parties</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 3.372 of 25 July 2011</p> <p>Journal de Monaco of 5 August 2011</p>
Finland	<p>Agreement between the Government of the Principality of Monaco and the Republic of Finland</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p>taxes of every kind and description imposed in the contracting parties</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 3.374 of 25 July 2011</p> <p>Journal de Monaco of 5 August 2011</p>
France	<p>Taxation Convention between France and the Principality of Monaco signed at Paris on 10 May 1963</p>	<p>Object:</p> <p>Establishment of a profit tax in Monaco</p> <p>System of taxation of French natural and legal persons</p>	<p>Sovereign Order 3037 of 18 August 1963</p>

	<p>Convention between France and the Principality of Monaco signed at Paris on 1st April 1959 for the avoidance of double taxation and the codification of mutual assistance rules in inheritance matters</p>	<p>Measures for the avoidance of double taxation and tax fraud</p> <p>Administrative assistance</p> <p>Various measures</p> <p>Object:</p> <p>Measures for the avoidance of double taxation in inheritance matters</p> <p>Mutual assistance</p>	<p>Order 758 of 1st June 1953</p>
Germany	<p>Agreement between the Principality of Monaco and the Federal Republic of Germany on mutual assistance in tax, civil and criminal matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Germany:</u></p> <p>income tax (<i>Einkommensteuer</i>)</p> <p>corporation tax (<i>Körperschaftsteuer</i>)</p> <p>business tax (<i>Gewerbesteuer</i>)</p> <p>property tax (<i>Vermögensteuer</i>)</p> <p>inheritance tax (<i>Erbschaftsteuer</i>)</p> <p>insurance premiums tax (<i>Versicherungsteuer</i>)</p> <p>including the supplements levied</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 3.627 of 12 January 2012</p> <p>Journal de Monaco of 20 January 2012</p>
Greenland	<p>Agreement between the</p>	<p>Object:</p>	<p>Sovereign</p>

	<p>Government of the Principality of Monaco and the Government of Greenland on exchange of information on tax matters</p>	<p>Exchange of information</p> <p>Scope:</p> <p>taxes of every kind and description imposed in the contracting parties</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Order 3.763 of 25 April 2012</p> <p>Journal de Monaco of 18 May 2012</p>
<p>Guernsey</p>	<p>Convention between the Principality of Monaco and the States of Guernsey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income matters</p>	<p>Object:</p> <p>Measures for the avoidance of double taxation and tax evasion in income tax matters</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>Persons covered:</u></p> <p>residents of the contracting parties</p> <p><u>For Monaco:</u></p> <p>profit tax on commercial income received by natural persons (<i>impôt sur les bénéfices des revenus commerciaux perçus par des personnes physiques</i>)</p> <p>corporate profit tax (<i>impôt sur les bénéfices des sociétés</i>)</p> <p><u>For Guernsey :</u></p> <p>income tax</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 5.313 of 11 May 2015</p> <p>Journal de Monaco of 19 June 2015</p>
<p>Iceland</p>	<p>Agreement between the Government of the Principality of Monaco and</p>	<p>Object:</p> <p>Exchange of information</p>	<p>Sovereign Order 3.405 of 4 August</p>

	<p>the Government of Iceland concerning the exchange of information relating to tax matters</p>	<p>Scope:</p> <p>Taxes of every kind and description imposed in the contracting parties</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>2011</p> <p>Journal de Monaco of 12 August 2011</p>
<p>India</p>	<p>Agreement between the Government of the Principality of Monaco and the Government of the Republic of India for the exchange of information on tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For India:</u></p> <p>taxes of every kind and description imposed by the central government as well as the governments of political subdivisions, however levied</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 4.290 of 29 April 2013</p> <p>Journal de Monaco of 13 May 2013</p>
<p>Italy</p>	<p>Agreement between the Government of the Principality of Monaco and the Government of the Italian Republic concerning the exchange of information relating to tax matters</p>	<p>Object:</p> <p>Exchange of information on request</p> <p>Tax examination abroad</p> <p>Avoidance of double taxation</p> <p>Tax residence of natural persons residing in the two States</p> <p>Scope :</p> <p><u>Persons covered:</u></p> <p>residents of the contracting parties</p>	<p>Not yet in force (signed on 2 March 2015)</p>

		<p><u>For Monaco:</u></p> <p>profit tax on commercial income of natural persons (<i>impôt sur les bénéfices des revenus commerciaux des personnes physiques</i>)</p> <p>corporate profit tax (<i>impôt sur les bénéfices des sociétés</i>)</p> <p>inheritance tax (<i>impôt sur les successions</i>)</p> <p>gift tax (<i>impôt sur les donations</i>)</p> <p>transfer rights (<i>droits de mutation</i>)</p> <p>excise duty (<i>droit d'accise</i>)</p> <p><u>For Italy:</u></p> <p>personal income tax (<i>IRPEF</i>)</p> <p>corporate income tax (<i>IRES</i>)</p> <p>regional tax on productive activities (<i>IRAP</i>)</p> <p>inheritance tax</p> <p>gift tax</p> <p>substitute tax</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes if the contracting parties so agree</p> <p>Object:</p> <p>Tax adjustment with the Italian authorities for undeclared activities held by foreign financial intermediaries under the <i>Voluntary Disclosure Programme (VDP)</i> available since 1st January 2015, based on the operational modalities defined for the financial</p>	
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	<p>Protocol Agreement between the Government of the Principality of Monaco and the Government of the Italian Republic concerning the exchange of information relating to tax matters</p>	<p>intermediaries of Monaco for their account holders residing in Italy</p> <p>Group request of information concerning accounts held by an account holder residing in Italy with financial intermediaries of Monaco, for the period from the date of signature of the Agreement concerning the exchange of information relating to tax matters to the implementation of an agreement between Monaco and Italy for the automatic exchange of information under the OECD <i>Common Reporting Standard</i></p> <p>The due <i>diligence</i> procedure used for identifying the account holders residing in Italy for the purpose of the group request is based on the Monegasque anti-money laundering legislation and other Monegasque relevant provisions in force at the date of the verification</p>	
<p>Liechtenstein</p>	<p>Agreement between the Government of the Principality of Monaco and the Government of the Principality of Liechtenstein on the exchange of information on tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>Pour le Liechtenstein :</u></p> <p>personal income tax (<i>Erwerbssteuer</i>)</p> <p>corporate income tax (<i>Ertragssteuer</i>)</p> <p>corporation taxes (<i>Gesellschaftssteuern</i>)</p> <p>real estate capital gains tax (<i>Grundstücksgewinnsteuer</i>)</p> <p>wealth tax (<i>Vermögenssteuer</i>)</p> <p>coupon tax (<i>Couponsteuer</i>)</p>	<p>Sovereign Order 3.024 of 2 December 2010</p> <p>Journal de Monaco of 17 December 2010</p>

		<p>estate, inheritance and gift taxes <i>(Nachlass-, Erbanfalls- und Schenkungssteuern)</i></p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes if the contracting parties so agree</p>	
Luxembourg	<p>Convention between the Principality of Monaco and the Grand Duchy of Luxembourg for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital</p>	<p>Object :</p> <p>States taxing right depending on the kind of income</p> <p>Measures for the avoidance of double taxation</p> <p>Exchange of information</p> <p>Non-discrimination clause</p> <p>Scope:</p> <p><u>Persons concerned:</u></p> <p>contracting states residents</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Luxembourg:</u></p> <p>personal income tax</p> <p>corporate income tax</p> <p>capital tax</p> <p>municipal business tax</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 2.773 of 1st June 2010</p> <p>Journal de Monaco of 4 June 2010</p>
Mali	<p>Convention between the Principality of Monaco and</p>	<p>Object:</p>	<p>Sovereign Order 6.032</p>

	<p>the Republic of Mali for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income</p>	<p>States taxing right depending on the kind of income</p> <p>Measures for the avoidance of double taxation</p> <p>Exchange of information</p> <p>Non-discrimination clause</p> <p>Scope:</p> <p><u>Persons concerned:</u></p> <p>contracting states residents</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Mali:</u></p> <p>tax on salaries and emoluments</p> <p>tax on industrial and commercial profits</p> <p>corporate tax</p> <p>land income tax</p> <p>investment income tax</p> <p>profit tax on agricultural income</p> <p>tax on capital gains from sale</p> <p>mining royalties</p> <p>patent</p> <p>special tax on revaluation of the assets including all income at source and all withholding taxes with regard to aforementioned taxes</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>of 9 September 2016</p> <p>Journal de Monaco of 30 September 2016</p>
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<p>Mauritius</p>	<p>Convention between the Government of the Principality of Monaco and the Government of the Republic of Mauritius for the avoidance of double taxation and the prevention of fiscal evasion with respect on taxes on income</p>	<p>Object:</p> <p>States taxing right on income collected on behalf of the State or its local authorities irrespective of the manner in which they are levied</p> <p>Measures for the avoidance of double taxation</p> <p>Exchange of information</p> <p>Non-discrimination clause</p> <p>Scope:</p> <p><u>Persons concerned:</u></p> <p>contracting states residents</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Mauritius:</u></p> <p>income tax (taxes imposed on total income or on elements of income)</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 4.474 of 13 September 2013</p> <p>Journal de Monaco of 11 October 2013</p>
<p>Netherlands</p>	<p>Agreement between the Principality of Monaco and the Kingdom of Netherlands concerning the exchange of information relating to tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>Pour les Pays Bas :</u></p> <p>income tax</p> <p>tax on salaries</p>	<p>Sovereign Order 3.373 of 25 July 2011</p> <p>Journal de Monaco of 5 August 2011</p>

		<p>corporate tax including the governmental interest in the net profits of the exploitation of natural resources imposed under the Exploitation of Natural Resources Act</p> <p>dividend withholding tax</p> <p>gift tax</p> <p>inheritance rights</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes if the contracting parties so agree</p>	
Norway	<p>Agreement between the Government of the Principality of Monaco and the Government of the Kingdom of Norway concerning the exchange of information relating to tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p>Taxes of every kind and description imposed in the contracting parties</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 3.404 of 4 August 2011</p> <p>Journal de Monaco of 12 August 2011</p>
Qatar	<p>Agreement between the Government of the Principality of Monaco and the Government of the State of Qatar for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income</p>	<p>Objet :</p> <p>Income tax imposed on behalf of the State, or its political subdivisions, or its local authorities irrespective of the manner in which they are levied</p> <p>Measures for the avoidance of double taxation</p> <p>Exchange of information</p> <p>Non-discrimination clause</p> <p>Scope:</p>	<p>Sovereign Order 2.833 of 15 July 2010</p> <p>Journal de Monaco of 23 July 2010</p>

		<p><u>Persons concerned:</u></p> <p>contracting states residents</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Qatar:</u></p> <p>income tax (taxes imposed on total income or on elements of income)</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	
<p>Saint Kitts and Nevis</p>	<p>Convention between the Principality of Monaco and Saint Kitts and Nevis for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital</p>	<p>Object:</p> <p>States taxing right on income collected on behalf of the State or its local authorities irrespective of the manner in which they are levied</p> <p>Measures for the avoidance of double taxation</p> <p>Exchange of information</p> <p>Non-discrimination clause</p> <p>Scope:</p> <p><u>Persons concerned:</u></p> <p>residents of the contracting states</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For Saint Kitts and Nevis:</u></p> <p>all taxes collected or administered by Saint Kitts and Nevis</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing</p>	<p>Sovereign Order 3.642 of 20 January 2012</p> <p>Journal de Monaco of 10 February 2012</p>

		taxes	
Samoa	Agreement between the Government of Samoa and the Government of His Serene Highness the Prince of Monaco concerning the exchange of information relating to tax matters	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>Pour Samoa :</u></p> <p>Taxes of all kind</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order n° 4.194 of 20 February 2013</p> <p>Journal de Monaco of 1st March 2013</p>
San Marino	Agreement between the Government of the Principality of Monaco and the Government of the Republic of San Marino concerning the exchange of information relating to tax matters	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For San Marino :</u></p> <p>general income tax (<i>imposta generale sul reddito</i>)</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes if the contracting parties so agree</p>	<p>Sovereign Order 2.772 of 1st June 2010</p> <p>Journal de Monaco of 4 June 2010</p>
Seychelles	Agreement between the Government of the Principality of Monaco and the Government of the Republic of Seychelles for the avoidance of double	<p>Object:</p> <p>States taxing right on income collected on behalf of the State irrespective of the manner in which they are levied</p>	<p>Sovereign Order 3.837 of 5 July 2012</p> <p>Journal de Monaco of 27</p>

	<p>taxation and the prevention of fiscal evasion with respect to taxes on income</p>	<p>Measures for the avoidance of double taxation</p> <p>Exchange of information</p> <p>Non-discrimination clause</p> <p>Scope :</p> <p><u>Persons concerned:</u></p> <p>residents of the contracting states</p> <p><u>For Monaco:</u></p> <p>profit tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For the Seychelles:</u></p> <p>profit tax</p> <p>income tax on the oil companies</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>July 2012</p>
<p>South Africa</p>	<p>Agreement between the Government of the Principality of Monaco and the Government of the Republic of South Africa on exchange of information on tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profit tax on commercial income received by individual persons (<i>impôt sur les bénéfices des revenus commerciaux perçus par des personnes individuelles</i>)</p> <p>corporate profit tax (<i>impôt sur les bénéfices perçus des sociétés</i>)</p> <p>inheritance tax (<i>impôt sur les successions</i>)</p> <p>gift tax (<i>impôt sur les donations</i>)</p> <p>registration fees (<i>droits</i>)</p>	<p>Sovereign Order 5.272 of 1 April 2015</p> <p>Journal de Monaco of 24 April 2015</p>

		<p><i>d'enregistrement</i></p> <p><u>For South Africa:</u></p> <p>proportional tax</p> <p>withholding tax on royalties</p> <p>tax on dividends</p> <p>withholding tax on interest</p> <p>tax for foreign artists and sports(wo)men</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	
Sweden	<p>Agreement between the Government of the Principality of Monaco and the Government of the Kingdom of Sweden concerning the exchange of information relating to tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p>taxes of every kind and description imposed in the contracting states</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes</p>	<p>Sovereign Order 3.073 of 10 January 2011</p> <p>Journal de Monaco of 28 January 2011</p>
United Kingdom	<p>Agreement between the Government of the Principality of Monaco and the Government of the United Kingdom of Great Britain and Northern Ireland concerning the exchange of information relating to tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope :</p> <p><u>Persons concerned:</u></p> <p>residents or nationals of the contracting states</p> <p><u>For Monaco :</u></p> <p>profit tax on commercial income</p>	<p>Sovereign Order 5.438 of 4 August 2015</p> <p>Journal de Monaco of 21 August 2015</p>

		<p>received by individual persons (<i>impôt sur les bénéfices des revenus commerciaux perçus par des personnes individuelles</i>)</p> <p>corporate profit tax (<i>impôt sur les bénéfices des sociétés</i>)</p> <p>inheritance tax (<i>impôt sur les successions</i>)</p> <p>gift tax (<i>impôt sur les donations</i>)</p> <p>registration fees (<i>droits d'enregistrement</i>)</p> <p><u>For the United Kingdom:</u></p> <p>taxes of every kind and description</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes, which may be expanded or modified</p>	
<p>United States of America</p>	<p>Agreement between the Government of the Principality of Monaco and the Government of the United States of America for the exchange of information relating to tax matters</p>	<p>Object:</p> <p>Exchange of information</p> <p>Scope:</p> <p><u>For Monaco:</u></p> <p>profits tax (<i>impôt sur les bénéfices</i>)</p> <p><u>For United States :</u></p> <p>all federal taxes</p> <p>And any identical or substantially similar taxes imposed after the date of signature of the agreement in addition to or in place of the existing taxes if the parties so agreed</p>	<p>Sovereign Order 2.692 of 23 March 2010</p> <p>Journal de Monaco of 26 March 2010</p>