

- B. taxes on immovable property,
- C. general consumption taxes, such as value added or sales taxes,
- D. specific taxes on goods and services such as excise taxes,
- E. taxes on the use or ownership of motor vehicles,
- F. taxes on the use or ownership of movable property other than motor vehicles,
- G. any other taxes;

iv taxes in categories referred to in sub-paragraph iii. above which are imposed on behalf of political subdivisions or local authorities of a Party.

- 2 The existing taxes to which the Convention shall apply are listed in Annex A in the categories referred to in paragraph 1.
- 3 The Parties shall notify the Secretary General of the Council of Europe or the Secretary General of OECD (hereinafter referred to as the "Depositaries") of any change to be made to Annex A as a result of a modification of the list mentioned in paragraph 2. Such change shall take effect on the first day of the month following the expiration of a period of three months after the date of receipt of such notification by the Depositary.
- 4 The Convention shall also apply, as from their adoption, to any identical or substantially similar taxes which are imposed in a Contracting State after the entry into force of the Convention in respect of that Party in addition to or in place of the existing taxes listed in Annex A and, in that event, the Party concerned shall notify one of the Depositaries of the adoption of the tax in question.