

JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS
STATUS – 24 SEPTEMBER 2018

COUNTRY/JURISDICTION*	ORIGINAL CONVENTION			PROTOCOL (P)/ AMENDED CONVENTION (AC)		
	SIGNATURE (Opened on 25-01-1988)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE	SIGNATURE (Opened on 27-05-2010)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE
1. ALBANIA				01-03-2013 (AC)	08-08-2013	01-12-2013
2. ANDORRA				05-11-2013 (AC)	25-08-2016	01-12-2016
3. ANGUILLA ¹						01-03-2014
4. ANTIGUA AND BARBUDA				27-07-2018 (AC)		
5. ARGENTINA				03-11-2011 (AC)	13-09-2012	01-01-2013
6. ARMENIA				24-01-2018 (AC)		
7. ARUBA ²			01-02-1997			01-09-2013
8. AUSTRALIA				03-11-2011 (AC)	30-08-2012	01-12-2012
9. AUSTRIA				29-05-2013 (AC)	28-08-2014	01-12-2014
10. AZERBAIJAN	26-03-2003	03-06-2004	01-10-2004	23-05-2014 (P)	29-05-2015	01-09-2015
11. BAHAMAS				15-12-2017 (AC)	26-04-2018	01-08-2018
12. BAHRAIN				29-06-2017 (AC)	03-05-2018	01-09-2018
13. BARBADOS				28-10-2015 (AC)	04-07-2016	01-11-2016
14. BELGIUM	07-02-1992	01-08-2000	01-12-2000	04-04-2011 (P)	08-12-2014	01-04-2015
15. BELIZE				29-05-2013 (AC)	29-05-2013	01-09-2013
16. BERMUDA ³						01-03-2014
17. BRAZIL				03-11-2011 (AC)	01-06-2016	01-10-2016
18. BRITISH VIRGIN ISLANDS ⁴						01-03-2014
19. BRUNEI DARUSSALAM				12-09-2017 (AC)		
20. BULGARIA	26-10-2015			26-10-2015 (P)	14-03-2016	01-07-2016
21. BURKINA FASO				25-08-2016 (AC)		
22. CAMEROON				25-06-2014 (AC)	30-06-2015	01-10-2015

* This table includes State Parties to the Convention as well as jurisdictions, which are members of the GFTEI or that have been listed in Annex B naming a competent authority, to which the application of the Convention has been extended pursuant to Article 29 of the Convention.

¹ Extension by the United Kingdom.

² Extension by the Kingdom of the Netherlands.

³ Extension by the United Kingdom.

⁴ Extension by the United Kingdom.

COUNTRY/JURISDICTION*	ORIGINAL CONVENTION			PROTOCOL (P)/ AMENDED CONVENTION (AC)		
	SIGNATURE (Opened on 25-01-1988)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE	SIGNATURE (Opened on 27-05-2010)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE
23. CANADA	28-04-2004			03-11-2011 (P)	21-11-2013	01-03-2014
24. CAYMAN ISLANDS ⁵						01-01-2014
25. CHILE				24-10-2013 (AC)	07-07-2016	01-11-2016
26. CHINA (PEOPLE'S REPUBLIC OF)				27-08-2013 (AC)	16-10-2015	01-02-2016
27. COLOMBIA				23-05-2012 (AC)	19-03-2014	01-07-2014
28. COOK ISLANDS				28-10-2016 (AC)	29-05-2017	01-09-2017
29. COSTA RICA				01-03-2012 (AC)	05-04-2013	01-08-2013
30. CROATIA				11-10-2013 (AC)	28-02-2014	01-06-2014
31. CURAÇAO ⁶			10-10-2010			01-09-2013
32. CYPRUS	10-07-2014	19-12-2014	01-04-2015	10-07-2014 (P)	19-12-2014	01-04-2015
33. CZECH REPUBLIC				26-10-2012 (AC)	11-10-2013	01-02-2014
34. DENMARK	16-07-1992	16-07-1992	01-04-1995	27-05-2010 (P)	28-01-2011	01-06-2011
35. DOMINICAN REPUBLIC				28-06-2016 (AC)		
36. EL SALVADOR				01-06-2015 (AC)		
37. ESTONIA				29-05-2013 (AC)	08-07-2014	01-11-2014
38. FAROE ISLANDS ⁷			01-01-2007			01 06 2011
39. FINLAND	11-12-1989	15-12-1994	01-04-1995	27-05-2010 (P)	21-12-2010	01-06-2011
40. FORMER YUGOSLAV REPUBLIC OF MACEDONIA				27-06-2018 (AC)		
41. FRANCE	17-09-2003	25-05-2005	01-09-2005	27-05-2010 (P)	13-12-2011	01-04-2012
42. GABON				03-07-2014 (AC)		
43. GEORGIA	12-10-2010	28-02-2011	01-06-2011	03-11-2010 (P)	28-02-2011	01-06-2011
44. GERMANY	17-04-2008	28-08-2015	01-12-2015	03-11-2011 (P)	28-08-2015	01-12-2015
45. GHANA				10-07-2012 (AC)	29-05-2013	01-09-2013
46. GIBRALTAR ⁸						01-03-2014
47. GREECE	21-02-2012	29-05-2013	01-09-2013	21-02-2012 (P)	29-05-2013	01-09-2013

⁵ Extension by the United Kingdom.

* This table includes State Parties to the Convention as well as jurisdictions, which are members of the GFTEI or that have been listed in Annex B naming a competent authority, to which the application of the Convention has been extended pursuant to Article 29 of the Convention.

⁶ Extension by the Kingdom of the Netherlands. Curacao used to be a constituent of the "Netherlands Antilles", to which the original Convention applied as from 01-02-1997.

⁷ Extension by the Kingdom of Denmark.

⁸ Extension by the United Kingdom.

COUNTRY/JURISDICTION*	ORIGINAL CONVENTION			PROTOCOL (P)/ AMENDED CONVENTION (AC)		
	SIGNATURE (Opened on 25-01-1988)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE	SIGNATURE (Opened on 27-05-2010)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE
48. GREENLAND ⁹			01-04-1995			01-06-2011
49. GRENADA				18-05-2018 (AC)	31-05-2018	01-09-2018
50. GUATEMALA				05-12-2012 (AC)	09-06-2017	01-10-2017
51. GUERNSEY ¹⁰						01-08-2014
52. HONG KONG ¹¹						01-09-2018
53. HUNGARY	12-11-2013	07-11-2014	01-03-2015	12-11-2013 (P)	07-11-2014	01-03-2015
54. ICELAND	22-07-1996	22-07-1996	01-11-1996	27-05-2010 (P)	28-10-2011	01-02-2012
55. INDIA				26-01-2012 (AC)	21-02-2012	01-06-2012
56. INDONESIA				03-11-2011 (AC)	21-01-2015	01-05-2015
57. IRELAND				30-06-2011 (AC)	29-05-2013	01-09-2013
58. ISLE OF MAN ¹²						01-03-2014
59. ISRAEL				24-11-2015 (AC)	31-08-2016	01-12-2016
60. ITALY	31-01-2006	31-01-2006	01-05-2006	27-05-2010 (P)	17-01-2012	01-05-2012
61. JAMAICA				01-06-2016 (AC)		
62. JAPAN	03-11-2011	28-06-2013	01-10-2013	03-11-2011 (P)	28-06-2013	01-10-2013
63. JERSEY ¹³						01-06-2014
64. KAZAKHSTAN				23-12-2013 (AC)	08-04-2015	01-08-2015
65. KENYA				08-02-2016 (AC)		
66. KOREA	27-05-2010	26-03-2012	01-07-2012	27-05-2010 (P)	26-03-2012	01-07-2012
67. KUWAIT				05-05-2017 (AC)	17-08-2018	01-12-2018
68. LATVIA				29-05-2013 (AC)	15-07-2014	01-11-2014
69. LEBANON				12-05-2017 (AC)	12-05-2017	01-09-2017
70. LIBERIA				11-06-2018 (AC)		
71. LIECHTENSTEIN				21-11-2013 (AC)	22-08-2016	01-12-2016

⁹ Extension by the Kingdom of Denmark.

¹⁰ Extension by the United Kingdom.

¹¹ Extension by the People's Republic of China

* This table includes State Parties to the Convention as well as jurisdictions, which are members of the GFTEI or that have been listed in Annex B naming a competent authority, to which the application of the Convention has been extended pursuant to Article 29 of the Convention.

¹² Extension by the United Kingdom.

¹³ Extension by the United Kingdom.

COUNTRY/JURISDICTION*	ORIGINAL CONVENTION			PROTOCOL (P)/ AMENDED CONVENTION (AC)		
	SIGNATURE (Opened on 25-01-1988)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE	SIGNATURE (Opened on 27-05-2010)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE
72. LITHUANIA	07-03-2013	04-02-2014	01-06-2014	07-03-2013 (P)	04-02-2014	01-06-2014
73. LUXEMBOURG	29-05-2013	11-07-2014	01-11-2014	29-05-2013 (P)	11-07-2014	01-11-2014
74. MACAU ¹⁴						01-09-2018
75. MALAYSIA				25-08-2016 (AC)	03-01-2017	01-05-2017
76. MALTA				26-10-2012 (AC)	29-05-2013	01-09-2013
77. MARSHALL ISLANDS				22-12-2016 (AC)	22-12-2016	01-04-2017
78. MAURITIUS				23-06-2015 (AC)	31-08-2015	01-12-2015
79. MEXICO	27-05-2010	23-05-2012	01-09-2012	27-05-2010 (P)	23-05-2012	01-09-2012
80. MOLDOVA	27-01-2011	24-11-2011	01-03-2012	27-01-2011 (P)	24-11-2011	01-03-2012
81. MONACO				13-10-2014 (AC)	14-12-2016	01-04-2017
82. MONTSERRAT ¹⁵						01-10-2013
83. MOROCCO				21-05-2013 (AC)		
84. NAURU				28-06-2016 (AC)	28-06-2016	01-10-2016
85. NETHERLANDS	25-09-1990	15-10-1996	01-02-1997	27-05-2010 (P)	29-05-2013	01-09-2013
86. NEW ZEALAND				26-10-2012 (AC)	21-11-2013	01-03-2014
87. NIGERIA				29-05-2013 (AC)	29-05-2015	01-09-2015
88. NIUE				27-11-2015 (AC)	06-06-2016	01-10-2016
89. NORWAY	05-05-1989	13-06-1989	01-04-1995	27-05-2010 (P)	18-02-2011	01-06-2011
90. PAKISTAN				14-09-2016 (AC)	14-12-2016	01-04-2017
91. PANAMA				27-10-2016 (AC)	16-03-2017	01-07-2017
92. PARAGUAY				29-05-2018 (AC)		
93. PERU				25-10-2017 (AC)	28-05-2018	01-09-2018
94. PHILIPPINES				26-09-2014 (AC)		
95. POLAND	19-03-1996	25-06-1997	01-10-1997	09-07-2010 (P)	22-06-2011	01-10-2011
96. PORTUGAL	27-05-2010			27-05-2010 (P)	17-11-2014	01-03-2015
97. QATAR				10-11-2017 (AC)		
98. ROMANIA	15-10-2012	11-07-2014	01-11-2014	15-10-2012 (P)	11-07-2014	01-11-2014
99. RUSSIA				03-11-2011 (AC)	04-03-2015	01-07-2015
100. SAINT KITTS AND NEVIS				25-08-2016 (AC)	25-08-2016	01-12-2016
101. SAINT LUCIA				21-11-2016 (AC)	21-11-2016	01-03-2017

¹⁴Extension by the People's Republic of China

¹⁵ Extension by the United Kingdom.

COUNTRY/JURISDICTION*	ORIGINAL CONVENTION			PROTOCOL (P)/ AMENDED CONVENTION (AC)		
	SIGNATURE (Opened on 25-01-1988)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE	SIGNATURE (Opened on 27-05-2010)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE
102. SAINT VINCENT AND THE GRENADINES				25-08-2016 (AC)	31-08-2016	01-12-2016
103. SAMOA				25-08-2016 (AC)	31-08-2016	01-12-2016
104. SAN MARINO				21-11-2013 (AC)	28-08-2015	01-12-2015
105. SAUDI ARABIA				29-05-2013 (AC)	17-12-2015	01-04-2016
106. SENEGAL				04-02-2016 (AC)	25-08-2016	01-12-2016
107. SEYCHELLES				24-02-2015 (AC)	25-06-2015	01-10-2015
108. SINGAPORE				29-05-2013 (AC)	20-01-2016	01-05-2016
109. SINT MAARTEN ¹⁶			10-10-2010			01-09-2013
110. SLOVAK REPUBLIC				29-05-2013 (AC)	21-11-2013	01-03-2014
111. SLOVENIA	27-05-2010	31-01-2011	01-05-2011	27-05-2010 (P)	31-01-2011	01-06-2011
112. SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
113. SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
114. SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
115. SWITZERLAND				15-10-2013 (AC)	26-09-2016	01-01-2017
116. TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
117. TURKEY				03-11-2011 (AC)	26-03-2018	01-07-2018
118. TURKS & CAICOS ISLANDS ¹⁷						01-12-2013
119. UGANDA				04-11-2015 (AC)	26-05-2016	01-09-2016
120. UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
121. UNITED ARAB EMIRATES				21-04-2017 (AC)	21-05-2018	01-09-2018
122. UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
123. UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		
124. URUGUAY				01-06-2016 (AC)	31-08-2016	01-12-2016
125. VANUATU				21-06-2018 (AC)	28-08-2018	01-12-2018

* This table includes State Parties to the Convention as well as jurisdictions, which are members of the GFTEI or that have been listed in Annex B naming a competent authority, to which the application of the Convention has been extended pursuant to Article 29 of the Convention.

¹⁶ Extension by the Kingdom of the Netherlands. Sint Maarten used to be a constituent of the “Netherlands Antilles”, to which the original Convention applied as from 01-02-1997.

¹⁷ Extension by the United Kingdom.