

**JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS**  
**STATUS - 12 FEBRUARY 2019**

| COUNTRY/JURISDICTION*                   | ORIGINAL CONVENTION                    |  |                  | PROTOCOL (P)/ AMENDED CONVENTION (AC) |   |                  |
|---|--|--|------------------|---------------------------------------|---|------------------|
|   | SIGNATURE<br>(Opened on<br>25-01-1988) | DEPOSIT OF<br>INSTRUMENT<br>OF<br>RATIFICATION,<br>ACCEPTANCE<br>OR APPROVAL | ENTRY INTO FORCE | SIGNATURE<br>(Opened on 27-05-2010)   | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>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 <sup>1</sup>                |  |  |                  |                                       |   | 01-03-2014       |
| 4. ANTIGUA AND BARBUDA                  |  |  |                  | 27-07-2018 (AC)                       | 16-10-2018  | 01-02-2019       |
| 5. ARGENTINA                            |  |  |                  | 03-11-2011 (AC)                       | 13-09-2012  | 01-01-2013       |
| 6. ARMENIA                              |  |  |                  | 24-01-2018 (AC)                       |   |                  |
| 7. ARUBA <sup>2</sup>                   |  |  | 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 <sup>3</sup>                |  |  |                  |                                       |   | 01-03-2014       |
| 17. BRAZIL                              |  |  |                  | 03-11-2011 (AC)                       | 01-06-2016  | 01-10-2016       |
| 18. BRITISH VIRGIN ISLANDS <sup>4</sup> |  |  |                  |                                       |   | 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.

<sup>1</sup> Extension by the United Kingdom.

<sup>2</sup> Extension by the Kingdom of the Netherlands.

<sup>3</sup> Extension by the United Kingdom.

<sup>4</sup> Extension by the United Kingdom.

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| 23. CANADA                                | 28-04-2004                             |  |                  | 03-11-2011 (P)                        | 21-11-2013  | 01-03-2014       |
| 24. CAYMAN ISLANDS <sup>5</sup>           |  |  |                  |                                       |   | 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 <sup>6</sup>                  |  |  | 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. ECUADOR                               |  |  |                  | 29-10-2018 (AC)                       |   |                  |
| 37. EL SALVADOR                           |  |  |                  | 01-06-2015 (AC)                       |   |                  |
| 38. ESTONIA                               |  |  |                  | 29-05-2013 (AC)                       | 08-07-2014  | 01-11-2014       |
| 39. FAROE ISLANDS <sup>7</sup>            |  |  | 01-01-2007       |                                       |   | 01 06 2011       |
| 40. FINLAND                               | 11-12-1989                             | 15-12-1994   | 01-04-1995       | 27-05-2010 (P)                        | 21-12-2010  | 01-06-2011       |
| 41. FORMER YUGOSLAV REPUBLIC OF MACEDONIA |  |  |                  | 27-06-2018 (AC)                       |   |                  |
| 42. FRANCE                                | 17-09-2003                             | 25-05-2005   | 01-09-2005       | 27-05-2010 (P)                        | 13-12-2011  | 01-04-2012       |
| 43. GABON                                 |  |  |                  | 03-07-2014 (AC)                       |   |                  |
| 44. GEORGIA                               | 12-10-2010                             | 28-02-2011   | 01-06-2011       | 03-11-2010 (P)                        | 28-02-2011  | 01-06-2011       |
| 45. GERMANY                               | 17-04-2008                             | 28-08-2015   | 01-12-2015       | 03-11-2011 (P)                        | 28-08-2015  | 01-12-2015       |
| 46. GHANA                                 |  |  |                  | 10-07-2012 (AC)                       | 29-05-2013  | 01-09-2013       |
| 47. GIBRALTAR <sup>8</sup>                |  |  |                  |                                       |   | 01-03-2014       |

<sup>5</sup> Extension by the United Kingdom.

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<sup>6</sup> 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.

<sup>7</sup> Extension by the Kingdom of Denmark.

<sup>8</sup> Extension by the United Kingdom.

| COUNTRY/JURISDICTION*         | ORIGINAL CONVENTION                    |  |                  | PROTOCOL (P)/ AMENDED CONVENTION (AC) |   |                  |
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|                               | SIGNATURE<br>(Opened on<br>25-01-1988) | DEPOSIT OF<br>INSTRUMENT<br>OF<br>RATIFICATION,<br>ACCEPTANCE<br>OR APPROVAL | ENTRY INTO FORCE | SIGNATURE<br>(Opened on 27-05-2010)   | DEPOSIT OF<br>INSTRUMENT OF<br>RATIFICATION,<br>ACCEPTANCE OR<br>APPROVAL | ENTRY INTO FORCE |
| 48. GREECE                    | 21-02-2012                             | 29-05-2013   | 01-09-2013       | 21-02-2012 (P)                        | 29-05-2013  | 01-09-2013       |
| 49. GREENLAND <sup>9</sup>    |  |  | 01-04-1995       |                                       |   | 01-06-2011       |
| 50. GRENADA                   |  |  |                  | 18-05-2018 (AC)                       | 31-05-2018  | 01-09-2018       |
| 51. GUATEMALA                 |  |  |                  | 05-12-2012 (AC)                       | 09-06-2017  | 01-10-2017       |
| 52. GUERNSEY <sup>10</sup>    |  |  |                  |                                       |   | 01-08-2014       |
| 53. HONG KONG <sup>11</sup>   |  |  |                  |                                       |   | 01-09-2018       |
| 54. HUNGARY                   | 12-11-2013                             | 07-11-2014   | 01-03-2015       | 12-11-2013 (P)                        | 07-11-2014  | 01-03-2015       |
| 55. ICELAND                   | 22-07-1996                             | 22-07-1996   | 01-11-1996       | 27-05-2010 (P)                        | 28-10-2011  | 01-02-2012       |
| 56. INDIA                     |  |  |                  | 26-01-2012 (AC)                       | 21-02-2012  | 01-06-2012       |
| 57. INDONESIA                 |  |  |                  | 03-11-2011 (AC)                       | 21-01-2015  | 01-05-2015       |
| 58. IRELAND                   |  |  |                  | 30-06-2011 (AC)                       | 29-05-2013  | 01-09-2013       |
| 59. ISLE OF MAN <sup>12</sup> |  |  |                  |                                       |   | 01-03-2014       |
| 60. ISRAEL                    |  |  |                  | 24-11-2015 (AC)                       | 31-08-2016  | 01-12-2016       |
| 61. ITALY                     | 31-01-2006                             | 31-01-2006   | 01-05-2006       | 27-05-2010 (P)                        | 17-01-2012  | 01-05-2012       |
| 62. JAMAICA                   |  |  |                  | 01-06-2016 (AC)                       | 29-11-2018  | 01-03-2019       |
| 63. JAPAN                     | 03-11-2011                             | 28-06-2013   | 01-10-2013       | 03-11-2011 (P)                        | 28-06-2013  | 01-10-2013       |
| 64. JERSEY <sup>13</sup>      |  |  |                  |                                       |   | 01-06-2014       |
| 65. KAZAKHSTAN                |  |  |                  | 23-12-2013 (AC)                       | 08-04-2015  | 01-08-2015       |
| 66. KENYA                     |  |  |                  | 08-02-2016 (AC)                       |   |                  |
| 67. KOREA                     | 27-05-2010                             | 26-03-2012   | 01-07-2012       | 27-05-2010 (P)                        | 26-03-2012  | 01-07-2012       |
| 68. KUWAIT                    |  |  |                  | 05-05-2017 (AC)                       | 17-08-2018  | 01-12-2018       |
| 69. LATVIA                    |  |  |                  | 29-05-2013 (AC)                       | 15-07-2014  | 01-11-2014       |
| 70. LEBANON                   |  |  |                  | 12-05-2017 (AC)                       | 12-05-2017  | 01-09-2017       |
| 71. LIBERIA                   |  |  |                  | 11-06-2018 (AC)                       |   |                  |

<sup>9</sup> Extension by the Kingdom of Denmark.

<sup>10</sup> Extension by the United Kingdom.

<sup>11</sup> Extension by the People's Republic of China

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<sup>12</sup> Extension by the United Kingdom.

<sup>13</sup> Extension by the United Kingdom.

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| 72. LIECHTENSTEIN            |  |  |                  | 21-11-2013 (AC)                       | 22-08-2016  | 01-12-2016       |
| 73. LITHUANIA                | 07-03-2013                             | 04-02-2014   | 01-06-2014       | 07-03-2013 (P)                        | 04-02-2014  | 01-06-2014       |
| 74. LUXEMBOURG               | 29-05-2013                             | 11-07-2014   | 01-11-2014       | 29-05-2013 (P)                        | 11-07-2014  | 01-11-2014       |
| 75. MACAU <sup>14</sup>      |  |  |                  |                                       |   | 01-09-2018       |
| 76. MALAYSIA                 |  |  |                  | 25-08-2016 (AC)                       | 03-01-2017  | 01-05-2017       |
| 77. MALTA                    |  |  |                  | 26-10-2012 (AC)                       | 29-05-2013  | 01-09-2013       |
| 78. MARSHALL ISLANDS         |  |  |                  | 22-12-2016 (AC)                       | 22-12-2016  | 01-04-2017       |
| 79. MAURITANIA               |  |  |                  | 12-02-2019 (AC)                       |   |                  |
| 80. MAURITIUS                |  |  |                  | 23-06-2015 (AC)                       | 31-08-2015  | 01-12-2015       |
| 81. MEXICO                   | 27-05-2010                             | 23-05-2012   | 01-09-2012       | 27-05-2010 (P)                        | 23-05-2012  | 01-09-2012       |
| 82. MOLDOVA                  | 27-01-2011                             | 24-11-2011   | 01-03-2012       | 27-01-2011 (P)                        | 24-11-2011  | 01-03-2012       |
| 83. MONACO                   |  |  |                  | 13-10-2014 (AC)                       | 14-12-2016  | 01-04-2017       |
| 84. MONTSERRAT <sup>15</sup> |  |  |                  |                                       |   | 01-10-2013       |
| 85. MOROCCO                  |  |  |                  | 21-05-2013 (AC)                       |   |                  |
| 86. NAURU                    |  |  |                  | 28-06-2016 (AC)                       | 28-06-2016  | 01-10-2016       |
| 87. NETHERLANDS              | 25-09-1990                             | 15-10-1996   | 01-02-1997       | 27-05-2010 (P)                        | 29-05-2013  | 01-09-2013       |
| 88. NEW ZEALAND              |  |  |                  | 26-10-2012 (AC)                       | 21-11-2013  | 01-03-2014       |
| 89. NIGERIA                  |  |  |                  | 29-05-2013 (AC)                       | 29-05-2015  | 01-09-2015       |
| 90. NIUE                     |  |  |                  | 27-11-2015 (AC)                       | 06-06-2016  | 01-10-2016       |
| 91. NORWAY                   | 05-05-1989                             | 13-06-1989   | 01-04-1995       | 27-05-2010 (P)                        | 18-02-2011  | 01-06-2011       |
| 92. PAKISTAN                 |  |  |                  | 14-09-2016 (AC)                       | 14-12-2016  | 01-04-2017       |
| 93. PANAMA                   |  |  |                  | 27-10-2016 (AC)                       | 16-03-2017  | 01-07-2017       |
| 94. PARAGUAY                 |  |  |                  | 29-05-2018 (AC)                       |   |                  |
| 95. PERU                     |  |  |                  | 25-10-2017 (AC)                       | 28-05-2018  | 01-09-2018       |
| 96. PHILIPPINES              |  |  |                  | 26-09-2014 (AC)                       |   |                  |
| 97. POLAND                   | 19-03-1996                             | 25-06-1997   | 01-10-1997       | 09-07-2010 (P)                        | 22-06-2011  | 01-10-2011       |
| 98. PORTUGAL                 | 27-05-2010                             |  |                  | 27-05-2010 (P)                        | 17-11-2014  | 01-03-2015       |
| 99. QATAR                    |  |  |                  | 10-11-2017 (AC)                       | 17-09-2018  | 01-01-2019       |
| 100. ROMANIA                 | 15-10-2012                             | 11-07-2014   | 01-11-2014       | 15-10-2012 (P)                        | 11-07-2014  | 01-11-2014       |
| 101. RUSSIA                  |  |  |                  | 03-11-2011 (AC)                       | 04-03-2015  | 01-07-2015       |

<sup>14</sup>Extension by the People's Republic of China

<sup>15</sup> Extension by the United Kingdom.

| COUNTRY/JURISDICTION* | ORIGINAL CONVENTION                    |  |                  | PROTOCOL (P)/ AMENDED CONVENTION (AC) |   |                  |            |
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| 102.                  | SAINT KITTS AND NEVIS                  |  |                  | 25-08-2016 (AC)                       | 25-08-2016  | 01-12-2016       |            |
| 103.                  | SAINT LUCIA                            |  |                  | 21-11-2016 (AC)                       | 21-11-2016  | 01-03-2017       |            |
| 104.                  | SAINT VINCENT AND THE GRENADINES       |  |                  | 25-08-2016 (AC)                       | 31-08-2016  | 01-12-2016       |            |
| 105.                  | SAMOA                                  |  |                  | 25-08-2016 (AC)                       | 31-08-2016  | 01-12-2016       |            |
| 106.                  | SAN MARINO                             |  |                  | 21-11-2013 (AC)                       | 28-08-2015  | 01-12-2015       |            |
| 107.                  | SAUDI ARABIA                           |  |                  | 29-05-2013 (AC)                       | 17-12-2015  | 01-04-2016       |            |
| 108.                  | SENEGAL                                |  |                  | 04-02-2016 (AC)                       | 25-08-2016  | 01-12-2016       |            |
| 109.                  | SEYCHELLES                             |  |                  | 24-02-2015 (AC)                       | 25-06-2015  | 01-10-2015       |            |
| 110.                  | SINGAPORE                              |  |                  | 29-05-2013 (AC)                       | 20-01-2016  | 01-05-2016       |            |
| 111.                  | SINT MAARTEN <sup>16</sup>             |  | 10-10-2010       |                                       |   | 01-09-2013       |            |
| 112.                  | SLOVAK REPUBLIC                        |  |                  | 29-05-2013 (AC)                       | 21-11-2013  | 01-03-2014       |            |
| 113.                  | SLOVENIA                               | 27-05-2010   | 31-01-2011       | 01-05-2011                            | 27-05-2010 (P)  | 31-01-2011       | 01-06-2011 |
| 114.                  | SOUTH AFRICA                           |  |                  |                                       | 03-11-2011 (AC)   | 21-11-2013       | 01-03-2014 |
| 115.                  | SPAIN                                  | 12-11-2009   | 10-08-2010       | 01-12-2010                            | 11-03-2011 (P)  | 28-09-2012       | 01-01-2013 |
| 116.                  | SWEDEN                                 | 20-04-1989   | 04-07-1990       | 01-04-1995                            | 27-05-2010 (P)  | 27-05-2011       | 01-09-2011 |
| 117.                  | SWITZERLAND                            |  |                  |                                       | 15-10-2013 (AC)   | 26-09-2016       | 01-01-2017 |
| 118.                  | TUNISIA                                |  |                  |                                       | 16-07-2012 (AC)   | 31-10-2013       | 01-02-2014 |
| 119.                  | TURKEY                                 |  |                  |                                       | 03-11-2011 (AC)   | 26-03-2018       | 01-07-2018 |
| 120.                  | TURKS & CAICOS ISLANDS <sup>17</sup>   |  |                  |                                       |   |                  | 01-12-2013 |
| 121.                  | UGANDA                                 |  |                  |                                       | 04-11-2015 (AC)   | 26-05-2016       | 01-09-2016 |
| 122.                  | UKRAINE                                | 20-12-2004   | 26-03-2009       | 01-07-2009                            | 27-05-2010 (P)  | 22-05-2013       | 01-09-2013 |
| 123.                  | UNITED ARAB EMIRATES                   |  |                  |                                       | 21-04-2017 (AC)   | 21-05-2018       | 01-09-2018 |
| 124.                  | UNITED KINGDOM                         | 24-05-2007   | 24-01-2008       | 01-05-2008                            | 27-05-2010 (P)  | 30-06-2011       | 01-10-2011 |
| 125.                  | UNITED STATES                          | 28-06-1989   | 13-02-1991       | 01-04-1995                            | 27-05-2010 (P)  |                  |            |
| 126.                  | URUGUAY                                |  |                  |                                       | 01-06-2016 (AC)   | 31-08-2016       | 01-12-2016 |
| 127.                  | VANUATU                                |  |                  |                                       | 21-06-2018 (AC)   | 28-08-2018       | 01-12-2018 |

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<sup>16</sup> 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.

<sup>17</sup> Extension by the United Kingdom.