JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

STATUS – 15 JANUARY 2026

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. ALGERIA				10-10-2024 (AC)		
3. ANDORRA				05-11-2013 (AC)	25-08-2016	01-12-2016
4. ANGUILLA[1]						01-03-2014
5. ANTIGUA AND BARBUDA				27-07-2018 (AC)	16-10-2018	01-02-2019
6. ARGENTINA				03-11-2011 (AC)	13-09-2012	01-01-2013
7. ARMENIA				24-01-2018 (AC)	06-02-2020	01-06-2020
8. ARUBA[2]			01-02-1997			01-09-2013
9. AUSTRALIA				03-11-2011 (AC)	30-08-2012	01-12-2012
10. AUSTRIA				29-05-2013 (AC)	28-08-2014	01-12-2014
11. AZERBAIJAN	26-03-2003	03-06-2004	01-10-2004	23-05-2014 (P)	29-05-2015	01-09-2015
12. BAHAMAS				15-12-2017 (AC)	26-04-2018	01-08-2018
13. BAHRAIN				29-06-2017 (AC)	03-05-2018	01-09-2018
14. BARBADOS				28-10-2015 (AC)	04-07-2016	01-11-2016
15. BELGIUM	07-02-1992	01-08-2000	01-12-2000	04-04-2011 (P)	08-12-2014	01-04-2015
16. BELIZE				29-05-2013 (AC)	29-05-2013	01-09-2013
17. BENIN				27-11-2019 (AC)	24-01-2023	01-05-2023
18. BERMUDA[3]						01-03-2014
19. BOSNIA AND HERZEGOVINA				26-11-2019 (AC)	21-09-2020	01-01-2021
20. BOTSWANA				29-09-2020 (AC)	15-06-2021	01-10-2021
21. BRAZIL				03-11-2011 (AC)	01-06-2016	01-10-2016
22. BRITISH VIRGIN ISLANDS[4]						01-03-2014

* 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.	BRUNEI DARUSSALAM				12-09-2017 (AC)	28-03-2019	01-07-2019
24.	BULGARIA	26-10-2015			26-10-2015 (P)	14-03-2016	01-07-2016
25.	BURKINA FASO				25-08-2016 (AC)	13-12-2022	01-04-2023
26.	CABO VERDE				26-11-2019 (AC)	06-01-2020	01-05-2020
27.	CAMEROON				25-06-2014 (AC)	30-06-2015	01-10-2015
28.	CANADA	28-04-2004			03-11-2011 (P)	21-11-2013	01-03-2014
29.	CAYMAN ISLANDS[5]						01-01-2014
30.	CHILE				24-10-2013 (AC)	07-07-2016	01-11-2016
31.	CHINA (PEOPLE'S REPUBLIC OF)				27-08-2013 (AC)	16-10-2015	01-02-2016
32.	COLOMBIA				23-05-2012 (AC)	19-03-2014	01-07-2014
33.	COOK ISLANDS				28-10-2016 (AC)	29-05-2017	01-09-2017
34.	COSTA RICA				01-03-2012 (AC)	05-04-2013	01-08-2013
35.	CÔTE D'IVOIRE				23-04-2025 (AC)		
36.	CROATIA				11-10-2013 (AC)	28-02-2014	01-06-2014
37.	CURAÇAO[6]			10-10-2010			01-09-2013
38.	CYPRUS	10-07-2014	19-12-2014	01-04-2015	10-07-2014 (P)	19-12-2014	01-04-2015
39.	CZECH REPUBLIC				26-10-2012 (AC)	11-10-2013	01-02-2014
40.	DENMARK	16-07-1992	16-07-1992	01-04-1995	27-05-2010 (P)	28-01-2011	01-06-2011
41.	DOMINICA				25-04-2019 (AC)	30-04-2019	01-08-2019
42.	DOMINICAN REPUBLIC				28-06-2016 (AC)	02-08-2019	01-12-2019
43.	ECUADOR				29-10-2018 (AC)	26-08-2019	01-12-2019
44.	EL SALVADOR				01-06-2015 (AC)	26-02-2019	01-06-2019
45.	ESTONIA				29-05-2013 (AC)	08-07-2014	01-11-2014
46.	ESWATINI (KINGDOM OF)				29-09-2020 (AC)	16-03-2021	01-07-2021
47.	FAROE ISLANDS[7]			01-01-2007			01 06 2011
48.	FIJI				15-01-2026 (AC)		

[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.

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**
49. FINLAND	11-12-1989	15-12-1994	01-04-1995	27-05-2010 (P)	21-12-2010	01-06-2011
50. FRANCE[8]	17-09-2003	25-05-2005	01-09-2005	27-05-2010 (P)	13-12-2011	01-04-2012
51. GABON				03-07-2014 (AC)		
52. GEORGIA	12-10-2010	28-02-2011	01-06-2011	03-11-2010 (P)	28-02-2011	01-06-2011
53. GERMANY	17-04-2008	28-08-2015	01-12-2015	03-11-2011 (P)	28-08-2015	01-12-2015
54. GHANA				10-07-2012 (AC)	29-05-2013	01-09-2013
55. GIBRALTAR[9]						01-03-2014
56. GREECE	21-02-2012	29-05-2013	01-09-2013	21-02-2012 (P)	29-05-2013	01-09-2013
57. GREENLAND[10]			01-04-1995			01-06-2011
58. GRENADA				18-05-2018 (AC)	31-05-2018	01-09-2018
59. GUATEMALA				05-12-2012 (AC)	09-06-2017	01-10-2017
60. GUERNSEY[11]						01-08-2014
61. HONDURAS				11-07-2022 (AC)		
62. HONG KONG[12]						01-09-2018
63. HUNGARY	12-11-2013	07-11-2014	01-03-2015	12-11-2013 (P)	07-11-2014	01-03-2015
64. ICELAND	22-07-1996	22-07-1996	01-11-1996	27-05-2010 (P)	28-10-2011	01-02-2012
65. INDIA				26-01-2012 (AC)	21-02-2012	01-06-2012
66. INDONESIA				03-11-2011 (AC)	21-01-2015	01-05-2015
67. IRELAND				30-06-2011 (AC)	29-05-2013	01-09-2013
68. ISLE OF MAN[13]						01-03-2014
69. ISRAEL				24-11-2015 (AC)	31-08-2016	01-12-2016
70. ITALY	31-01-2006	31-01-2006	01-05-2006	27-05-2010 (P)	17-01-2012	01-05-2012
71. JAMAICA				01-06-2016 (AC)	29-11-2018	01-03-2019

[8] With respect to the territorial extension of the Convention by France to New Caledonia, the date of entry into force is 1 December 2018.

[9] Extension by the United Kingdom.

[10] Extension by the Kingdom of Denmark.

[11] Extension by the United Kingdom.

[12]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.

[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. JAPAN	03-11-2011	28-06-2013	01-10-2013	03-11-2011 (P)	28-06-2013	01-10-2013
73. JERSEY[14]						01-06-2014
74. JORDAN				29-09-2020 (AC)	11-08-2021	01-12-2021
75. KAZAKHSTAN				23-12-2013 (AC)	08-04-2015	01-08-2015
76. KENYA				08-02-2016 (AC)	22-07-2020	01-11-2020
77. KOREA	27-05-2010	26-03-2012	01-07-2012	27-05-2010 (P)	26-03-2012	01-07-2012
78. KUWAIT				05-05-2017 (AC)	17-08-2018	01-12-2018
79. LATVIA				29-05-2013 (AC)	15-07-2014	01-11-2014
80. LEBANON				12-05-2017 (AC)	12-05-2017	01-09-2017
81. LIBERIA				11-06-2018 (AC)	26-08-2021	01-12-2021
82. LIECHTENSTEIN				21-11-2013 (AC)	22-08-2016	01-12-2016
83. LITHUANIA	07-03-2013	04-02-2014	01-06-2014	07-03-2013 (P)	04-02-2014	01-06-2014
84. LUXEMBOURG	29-05-2013	11-07-2014	01-11-2014	29-05-2013 (P)	11-07-2014	01-11-2014
85. MACAU[15]						01-09-2018
86. MADAGASCAR				07-07-2022 (AC)	28-07-2025	01-11-2025
87. MALAYSIA				25-08-2016 (AC)	03-01-2017	01-05-2017
88. MALDIVES				11-08-2021 (AC)	20-09-2021	01-01-2022
89. MALTA				26-10-2012 (AC)	29-05-2013	01-09-2013
90. MARSHALL ISLANDS				22-12-2016 (AC)	22-12-2016	01-04-2017
91. MAURITANIA				12-02-2019 (AC)	29-04-2022	01-08-2022
92. MAURITIUS				23-06-2015 (AC)	31-08-2015	01-12-2015
93. MEXICO	27-05-2010	23-05-2012	01-09-2012	27-05-2010 (P)	23-05-2012	01-09-2012
94. MOLDOVA	27-01-2011	24-11-2011	01-03-2012	27-01-2011 (P)	24-11-2011	01-03-2012
95. MONACO				13-10-2014 (AC)	14-12-2016	01-04-2017
96. MONGOLIA				26-11-2019 (AC)	19-02-2020	01-06-2020
97. MONTENEGRO				03-10-2019 (AC)	28-01-2020	01-05-2020
98. MONTSERRAT[16]						01-10-2013
99. NAMIBIA				29-09-2020 (AC)	09-12-2020	01-04-2021
100. MOROCCO				21-05-2013 (AC)	22-05-2019	01-09-2019

[14] Extension by the United Kingdom.

[15] Extension by the People's Republic of China

[16] 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
101.	NAURU				28-06-2016 (AC)	28-06-2016	01-10-2016
102.	NETHERLANDS	25-09-1990	15-10-1996	01-02-1997	27-05-2010 (P)	29-05-2013	01-09-2013
103.	NEW ZEALAND				26-10-2012 (AC)	21-11-2013	01-03-2014
104.	NIGERIA				29-05-2013 (AC)	29-05-2015	01-09-2015
105.	NIUE				27-11-2015 (AC)	06-06-2016	01-10-2016
106.	NORTH MACEDONIA				27-06-2018 (AC)	30-09-2019	01-01-2020
107.	NORWAY	05-05-1989	13-06-1989	01-04-1995	27-05-2010 (P)	18-02-2011	01-06-2011
108.	OMAN				26-11-2019 (AC)	07-07-2020	01-11-2020
109.	PAKISTAN				14-09-2016 (AC)	14-12-2016	01-04-2017
110.	PANAMA				27-10-2016 (AC)	16-03-2017	01-07-2017
111.	PAPUA NEW GUINEA				11-08-2021 (AC)	31-08-2023	01-12-2023
112.	PARAGUAY				29-05-2018 (AC)	15-07-2021	01-11-2021
113.	PERU				25-10-2017 (AC)	28-05-2018	01-09-2018
114.	PHILIPPINES				26-09-2014 (AC)	07-01-2025	01-05-2025
115.	POLAND	19-03-1996	25-06-1997	01-10-1997	09-07-2010 (P)	22-06-2011	01-10-2011
116.	PORTUGAL	27-05-2010			27-05-2010 (P)	17-11-2014	01-03-2015
117.	QATAR				10-11-2017 (AC)	17-09-2018	01-01-2019
118.	ROMANIA	15-10-2012	11-07-2014	01-11-2014	15-10-2012 (P)	11-07-2014	01-11-2014
119.	RUSSIA				03-11-2011 (AC)	04-03-2015	01-07-2015
120.	RWANDA				11-08-2021 (AC)	29-08-2022	01-12-2022
121.	SAINT KITTS AND NEVIS				25-08-2016 (AC)	25-08-2016	01-12-2016
122.	SAINT LUCIA				21-11-2016 (AC)	21-11-2016	01-03-2017
123.	SAINT VINCENT AND THE GRENADINES				25-08-2016 (AC)	31-08-2016	01-12-2016
124.	SAMOA				25-08-2016 (AC)	31-08-2016	01-12-2016
125.	SAN MARINO				21-11-2013 (AC)	28-08-2015	01-12-2015
126.	SAUDI ARABIA				29-05-2013 (AC)	17-12-2015	01-04-2016
127.	SENEGAL				04-02-2016 (AC)	25-08-2016	01-12-2016
128.	SEYCHELLES				24-02-2015 (AC)	25-06-2015	01-10-2015
129.	SERBIA				13-06-2019 (AC)	30-08-2019	01-12-2019
130.	SINGAPORE				29-05-2013 (AC)	20-01-2016	01-05-2016
131.	SINT MAARTEN[17]			10-10-2010			01-09-2013

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	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**
132.	SLOVAK REPUBLIC				29-05-2013 (AC)	21-11-2013	01-03-2014
133.	SLOVENIA	27-05-2010	31-01-2011	01-05-2011	27-05-2010 (P)	31-01-2011	01-06-2011
134.	SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
135.	SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
136.	SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
137.	SWITZERLAND				15-10-2013 (AC)	26-09-2016	01-01-2017
138.	THAILAND				03-06-2020 (AC)	22-12-2021	01-04-2022
139.	TOGO				30-01-2020 (AC)		
140.	TRINIDAD & TOBAGO				07-11-2024 (AC)	03-12-2024	01-04-2025
141.	TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
142.	TÜRKIYE				03-11-2011 (AC)	26-03-2018	01-07-2018
143.	TURKS & CAICOS ISLANDS[18]						01-12-2013
144.	UGANDA				04-11-2015 (AC)	26-05-2016	01-09-2016
145.	UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
146.	UNITED ARAB EMIRATES				21-04-2017 (AC)	21-05-2018	01-09-2018
147.	UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
148.	UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		
149.	URUGUAY				01-06-2016 (AC)	31-08-2016	01-12-2016
150.	VANUATU				21-06-2018 (AC)	28-08-2018	01-12-2018
151.	VIET NAM				22-03-2023 (AC)	31-08-2023	01-12-2023
152.	ZIMBABWE				31-07-2025 (AC)		

For more information, please visit: https://oe.cd/maac

[17] 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.

[18] Extension by the United Kingdom.