

PARTICIPATION PLAN

Committee on Fiscal Affairs

References:

- 15.03.2013
- 14.05.2013
- 11.07.2013
- 04.10.2013
- 15.10.2013
- 13.02.2014
- 09.04.2014
- 03.12.2014
- 09.01.2015
- 20.01.2015
- 25.09.2015
- 01.10.2015
- 23.03.2016
- 23.05.2016
- 26.05.2016
- 15.06.2016
- 25.01.2017
- 23.02.2017
- 12.07.2018
- 19.10.2018
- 17.01.2019
- 02.07.2019
- 13.09.2019
- 19.09.2019
- 21.02.2020
- 26.06.2020
- 20.01.2021
- 21.07.2021
- 01.06.2022
- 10.06.2022
- 06.07.2022

** In line with the Roadmaps for the OECD Accession Process adopted by the Council at Ministerial level on 10 June 2022, Brazil, Bulgaria, Croatia, Peru, and Romania are invited to participate, on the basis of their status as accession candidate countries, in the meetings of all OECD substantive committees and their subsidiary bodies open to participation by all OECD Members. Where they participate on the basis of their status of accession candidate countries, they will participate in all discussions except confidential sessions and have access to related documents but they will not take part in decision-making. Where they are Associates or Participants in an OECD body in line with the Revised Resolution of the Council on Partnerships in OECD Bodies, they will maintain their status and the corresponding rights and obligations throughout the accession process.*

PARTICIPATION PLAN

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|---|--|
| OECD Body | Committee on Fiscal Affairs (CFA) |
| Subsidiary bodies to which this Plan applies^{1 2} | <ul style="list-style-type: none"> ● Forum on Harmful Tax Practices ● Forum on Tax Administration ● Joint Meetings of Tax and Environmental Experts (joint with the Environment Policy Committee) ● Task Force on Tax Crimes and Other Crimes ● Task Force on the Digital Economy ● Working Party No. 1 on Tax Conventions and Related Questions ● Working Party No. 10 on Exchange of Information and Tax Compliance ● Working Party No. 11 on Aggressive Tax Planning ● Working Party No. 2 on Tax Policy Analysis and Tax Statistics ● Working Party No. 6 on the Taxation of Multinational Enterprises ● Working Party No. 9 on Consumption Taxes |
| Global Relations Strategic Directions | Approved on: 23 January 2020 |
| ASSOCIATES | |
| Conditions | 1) Associate in the CFA and all its subsidiary bodies: Contribute to the achievement of the Committee's mandate and programme of work, and: |

¹ The Global Relations Strategy and Participation Plan of the CFA do not apply to the Advisory Group for Co-operation with Partner Economies.

² The current Participation Plan of the other parent body can be found at the following address: <https://www.oecd.org/global-relations/partnershipsinoecdbodies/>.

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| | <ul style="list-style-type: none">• Eliminating international double taxation on income and capital without creating opportunities for non-taxation or reduced taxation through complying with the key substantive conditions underlying the OECD Model Tax Convention [WP1].• Committing to provide appropriate data for the CFA's periodic tax statistics and tax policy publications and also to contribute actively to the analysis of tax policy in terms of its effects on economic performance and social well-being [WP2].• Eliminating double taxation through ensuring the primacy of the arm's length principle, as set out in the OECD's Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, for the determination of transfer pricing between associated enterprises [WP6].• Addressing Base Erosion and Profit Shifting (BEPS) in accordance with the BEPS package and the ongoing work of the Inclusive Framework on BEPS [WPs 1, 2, 6, 9, 10, 11].• Engaging in administrative assistance in tax matters, including through effective exchange of information as reflected in the international standards on exchange of information on request and on automatic exchange of financial account information in tax matters [WP10].• Reducing uncertainty and risks of double taxation and unintended non-taxation when applying Value Added Tax/Goods and Services Tax in a cross-border context, through the design and operation of these taxes and adhere to the 2016 Recommendation on the Application of Value Added Tax/Goods and Services Tax to the International Trade in Services and Intangibles [OECD/LEGAL/0430] which embodies the International VAT/GST Guidelines [WP9].• Combating tax crimes and other crimes, adhere to the 2009 Recommendation on Tax Measures for Further Combating Bribery of Foreign Public Officials in International Business Transactions [OECD/LEGAL/0371], the 2010 Recommendation to Facilitate Co-operation between Tax and Other Law Enforcement Authorities to Combat Serious Crimes [OECD/LEGAL/0384], and the Recommendation of the Council on the Ten Global Principles for Fighting Tax Crime [OECD/LEGAL/0469] [TFTC].• Committing to provide appropriate data for the International Survey on Revenue Administration for purposes of the Tax Administration Comparative Information Series. <p>2) Associate in one or several of the CFA subsidiary bodies: See the conditions set out above for the individual Working Party.</p> |
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| Fee³ | Higher Part I Associate fee at CFA level; lower fee at individual subsidiary body level. | | |
| Associate | Bodies to which the invitation applies | Approval date | Exchange of letters |
| Argentina | All | 13.02.2014 | 19.06.2014 |
| China (People's Republic of) | WP10 | 13.02.2014 | 21.03.2014 |
| India | WP10 | 19.09.2019 | 15.11.2019 |
| ASSOCIATES IN THE PROJECT ON BASE EROSION AND PROFIT SHIFTING ("BEPS PROJECT") | | | |
| Conditions | <p>Partners are Associates⁴ in the BEPS Project of the CFA, for the whole duration of the project. These Partners:</p> <ol style="list-style-type: none"> 1) are expected to contribute actively to the BEPS Project, including through policy dialogue and exchange of information, and to associate themselves to the outcome of the project, unless they state otherwise; 2) will participate in the work on the BEPS Project in accordance with the Organisation's Rules of Procedure, including those governing the conduct of meetings, and relevant provisions on the classification of documents; 3) Associates invited on 23 May 2016 shall commit to the comprehensive BEPS package and to its consistent implementation. | | |
| Fee⁵ | EUR 53 800 annually for the Associates invited before 01.01.2016; EUR 20 800 annually for the other Associates. | | |
| Associate invited in the BEPS Project prior to 2016 | Approval date | Exchange of letters | |
| Argentina | 11.07.2013 | 02.07.2013 | |
| Brazil* | 11.07.2013 | 08.08.2013 | |

³ The current rates can be found at this address: <https://www.oecd.org/global-relations/partnershipsinoecdbodies/>.

⁴ All OECD Members, CFA Associates and Associates in the BEPS Project are referred to as Members of the BEPS Project.

⁵ For the duration of the BEPS Project, Associates in the Project which are also Associates or Participants in the CFA or its Working Parties, shall pay only the applicable BEPS Associate fee, which shall take precedence over the other partnership fees. The current rate can be found at this address: <https://www.oecd.org/global-relations/partnershipsinoecdbodies/>.

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| China (People's Republic of) | 11.07.2013 | 31.07.2013 |
| India | 11.07.2013 | 31.07.2013 |
| Indonesia | 11.07.2013 | 02.09.2013 |
| Russia ⁶ | 11.07.2013 | 08.08.2013 |
| Saudi Arabia | 11.07.2013 | 09.08.2013 |
| South Africa | 11.07.2013 | 22.07.2013 |
| Associate invited in the BEPS Project after 2016⁷ | Approval date | Exchange of letters |
| Albania | 23.05.2016 | 02.08.2019 |
| Andorra | 23.05.2016 | 14.10.2016 |
| Angola | 23.05.2016 | 04.07.2016 |
| Antigua and Barbuda | 23.02.2017 | 17.10.2018 |
| Armenia | 23.05.2016 | 24.12.2018 |
| Bahamas | 23.02.2017 | 05.12.2017 |
| Bahrain | 23.05.2016 | 10.05.2018 |
| Barbados | 23.05.2016 | 03.07.2017 |

⁶ On 11 April 2022, the Council agreed that invitations will not be issued to the Russian Federation until 31 December 2022.

⁷ For information: the following jurisdictions, not having the status of non-Member, were also invited as Associates in the BEPS project on 23.05.2016: Aruba (accepted on 18.09.2018), Bermuda (accepted on 01.01.2017), Curaçao (accepted on 03.06.2016), Guernsey (accepted on 20.06.2016), Isle of Man (accepted on 01.06.2016), Jersey (accepted on 16.06.2016) and Sint Maarten. On 23.02.2017: Anguilla (accepted on 27.02.2018), British Virgin Islands (accepted on 10.03.2017), Cayman Islands (accepted 04.04.2017), Montserrat (accepted 29.06.2017), Turks and Caicos Islands. On 12.07.2018: Cook Islands (accepted 28.12.2018) and Niue. On 17.01.2019: Faroe Islands (accepted 17.01.2019) and Greenland (accepted 18.01.2019). On 02.07.2019: Gibraltar (accepted 02.07.2019).

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| Belarus ⁸ | 23.05.2016 | 13.10.2020 |
| Belize | 23.02.2017 | 28.03.2017 |
| Benin | 23.05.2016 | 30.10.2016 |
| Bosnia and Herzegovina | 23.05.2016 | 02.07.2019 |
| Botswana | 23.05.2016 | 06.06.2017 |
| Brunei Darussalam | 23.05.2016 | 04.07.2016 |
| Bulgaria* | 23.05.2016 | 10.06.2016 |
| Burkina Faso | 23.05.2016 | 08.07.2016 |
| Cabo Verde | 12.07.2018 | 12.09.2018 |
| Cameroon | 23.05.2016 | 13.07.2016 |
| Congo | 23.05.2016 | 26.09.2016 |
| Côte d'Ivoire | 23.05.2016 | 02.11.2016 |
| Croatia* | 23.05.2016 | 24.06.2016 |
| Democratic Republic of the Congo | 23.05.2016 | 30.10.2016 |
| Djibouti | 23.05.2016 | 26.04.2017 |
| Dominica | 12.07.2018 | 12.10.2018 |
| Dominican Republic | 23.05.2016 | 02.10.2018 |
| Egypt | 23.05.2016 | 31.05.2016 |

⁸ On 11 April 2022, the Council agreed that invitations will not be issued to Belarus until 31 December 2022.

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| Eswatini | 23.05.2016 | 24.07.2019 |
| Gabon | 23.05.2016 | 08.06.2016 |
| Georgia | 23.05.2016 | 14.06.2016 |
| Grenada | 12.07.2018 | 24.10.2018 |
| Haiti | 23.05.2016 | 30.05.2016 |
| Honduras | 23.05.2016 | 06.12.2019 |
| Hong Kong (China) | 23.05.2016 | 20.06.2016 |
| Jamaica | 23.05.2016 | 13.07.2016 |
| Jordan | 23.05.2016 | 27.10.2019 |
| Kazakhstan | 23.05.2016 | 31.10.2016 |
| Kenya | 23.05.2016 | 31.01.2017 |
| Liberia | 23.05.2016 | 15.06.2016 |
| Liechtenstein | 23.05.2016 | 30.05.2016 |
| Macau (China) | 23.05.2016 | 21.11.2016 |
| Malaysia | 23.05.2016 | 23.02.2017 |
| Maldives | 23.02.2017 | 02.11.2017 |
| Malta | 23.05.2016 | 24.06.2016 |
| Mauritania | 23.05.2016 | 20.10.2021 |
| Mauritius | 23.05.2016 | 21.11.2016 |

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| Monaco | 23.05.2016 | 14.06.2016 |
| Mongolia | 23.05.2016 | 25.12.2017 |
| Montenegro | 23.05.2016 | 04.12.2019 |
| Morocco | 23.05.2016 | 01.03.2019 |
| Namibia | 23.05.2016 | 06.08.2019 |
| Nigeria | 23.05.2016 | 23.06.2016 |
| North Macedonia | 23.05.2016 | 26.07.2018 |
| Oman | 23.05.2016 | 19.10.2017 |
| Pakistan | 23.05.2016 | 13.06.2016 |
| Panama | 23.05.2016 | 28.10.2016 |
| Papua New Guinea | 23.05.2016 | 10.06.2016 |
| Paraguay | 23.05.2016 | 24.06.2016 |
| Peru* | 23.05.2016 | 01.01.2017 |
| Qatar | 23.05.2016 | 07.11.2017 |
| Romania* | 23.05.2016 | 06.06.2016 |
| Saint Kitts and Nevis | 23.02.2017 | 03.11.2017 |
| Saint Lucia | 25.04.2018 | 07.05.2018 |
| Saint Vincent and the Grenadines | 12.07.2018 | 18.10.2018 |
| Samoa | 20.01.2021 | 25.01.2021 |

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| San Marino | 23.05.2016 | 21.06.2016 |
| Senegal | 23.05.2016 | 17.06.2016 |
| Serbia | 23.05.2016 | 09.02.2018 |
| Seychelles | 23.05.2016 | 22.06.2016 |
| Sierra Leone | 23.05.2016 | 28.11.2016 |
| Singapore | 23.05.2016 | 15.06.2016 |
| Sri Lanka | 23.05.2016 | 07.06.2016 |
| Thailand | 23.05.2016 | 01.06.2017 |
| Togo | 23.05.2016 | 23.08.2021 |
| Trinidad and Tobago | 23.05.2016 | 14.11.2017 |
| Tunisia | 23.05.2016 | 16.11.2017 |
| Ukraine | 23.05.2016 | 01.01.2017 |
| United Arab Emirates | 23.05.2016 | 22.04.2018 |
| Uruguay | 23.05.2016 | 14.06.2016 |
| Viet Nam | 23.05.2016 | 19.06.2017 |
| Zambia | 23.05.2016 | 13.12.2017 |
| ASSOCIATES IN THE INCLUSIVE FORUM ON CARBON MITIGATION APPROACHES PROJECT ("IFCMA PROJECT") | | |
| Conditions | <ol style="list-style-type: none"> 1) Demonstrate an interest in the mitigation of global greenhouse gas emissions. 2) Demonstrate a willingness and ability to contribute actively to the Project, including through policy dialogue, data providing and the provision of requested country data that is reasonably relevant to the work of the Project. | |

| | 3) Demonstrate a willingness to share information to facilitate accurate measurement and analysis of country data. | | |
|------------------------------|--|----------------------------|--------------------------|
| Fee | EUR 50 000 for non-Members that are G20 members; EUR 10 000 for other non-Members. Given that the Project involves multiple Committees (Economic Policy Committee, Environment Policy Committee, and the Committee on Fiscal Affairs), the Project Associate fees are not subject to the cap provided for in the final sentence in para. 7. c) of the Annex to the Revised Resolution of the Council on Partnerships in OECD Bodies. ⁹ Associates in the Project have to pay the full amount of the Project Associate fee even if they are already paying a partnership fee in one or several of the Committees. | | |
| Associate | Approval date | Exchange of letters | |
| None ¹⁰ | | | |
| PARTICIPANTS | | | |
| Participant | Bodies to which the invitation applies | Approval date | Acceptance letter |
| Brazil* | All | 23.03.2016 | 29.12.2016 |
| Bulgaria* | Joint Meeting of Tax and Environment Experts | 21.07.2021 | 12.08.2021 |
| China (People's Republic of) | All, except WP10 (where China is an Associate) | 06.05.2004 | Not available |
| India | All, except WP10 (where India is an Associate) | 13.07.2006 | 02.01.2008 |
| Indonesia | All | 26.05.2016 | 27.06.2016 |
| Kazakhstan | Joint Meeting of Tax and Environment Experts | 19.10.2018 | 29.11.2019 |
| Malaysia | All | 15.03.2013 | 18.04.2014 |

⁹ Para. 7. c), final sentence, of the Annex to the Revised Resolution of the Council on Partnerships in OECD Bodies provides that "[t]he aggregate fee to be paid by an Associate in a Part I body, including its subsidiary bodies, projects and the work on an OECD legal instrument, shall not exceed 50 000 euros."

¹⁰ The Partners listed below as Invitees in the IFCMA Project have been invited by Council to become Associates in the IFCMA Project. Until such invitation is accepted, they will remain Invitees.

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|----------------------|-----|------------|---------------|
| Peru* | All | 19.09.2019 | 16.10.2019 |
| Russia ¹¹ | All | 12.03.1998 | Not available |
| Saudi Arabia | All | 15.06.2016 | 18.09.2016 |
| Singapore | All | 04.10.2013 | 09.10.2013 |
| South Africa | All | 15.01.2004 | Not available |
| Uruguay | All | 25.09.2015 | 06.10.2015 |

¹¹ On 8 March 2022, the Council decided an immediate suspension of the participation of the Russian Federation.

INVITEE LIST¹²

CFA and all its subsidiary bodies:

| Invitee | Approval date |
|--|---------------|
| Albania | 03.12.2014 |
| Armenia | 21.02.2020 |
| Azerbaijan | 03.12.2014 |
| Bangladesh | 03.12.2014 |
| Barbados | 21.02.2020 |
| Bolivia | 21.02.2020 |
| Cameroon | 03.12.2014 |
| Dominican Republic | 03.12.2014 |
| Ecuador | 03.12.2014 |
| Egypt | 15.03.2013 |
| El Salvador | 21.02.2020 |
| Georgia | 20.01.2015 |
| Ghana | 15.03.2013 |
| Honduras | 21.02.2020 |
| Hong Kong (China) | 21.02.2020 |
| Jamaica | 03.12.2014 |
| Kazakhstan (except JMTEE, where Kazakhstan is a Participant) | 15.03.2013 |
| Kenya | 15.03.2013 |
| Madagascar | 21.02.2020 |
| Malawi | 21.02.2020 |
| Malta | 21.02.2020 |

¹² Partners listed as Invitees may be invited to individual meetings or items subject to an invitation by the concerned committee.

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| Mauritius | 21.02.2020 |
| Mongolia | 03.12.2014 |
| Morocco | 15.03.2013 |
| Myanmar | 21.02.2020 |
| Namibia | 21.02.2020 |
| Nigeria | 15.03.2013 |
| Pakistan | 21.02.2020 |
| Panama | 21.02.2020 |
| Papua New Guinea | 21.02.2020 |
| Paraguay | 21.02.2020 |
| Philippines | 15.03.2013 |
| Senegal | 03.12.2014 |
| Seychelles | 21.02.2020 |
| Sri Lanka | 15.03.2013 |
| Thailand | 15.03.2013 |
| Trinidad and Tobago | 21.02.2020 |
| Tunisia | 21.02.2020 |
| Uganda | 21.02.2020 |
| Ukraine | 15.03.2013 |
| United Arab Emirates | 21.02.2020 |
| Viet Nam | 15.03.2013 |

In addition for:

- WP10:

| Invitee | Approval date |
|---------|---------------|
| Malta | 15.03.2013 |

- The Forum on Tax Administration:

| Invitee | Approval date |
|---------|---------------|
| Armenia | 14.05.2013 |
| Uganda | 14.05.2013 |

- The BEPS Project:

| Invitee ¹³ | Approval date |
|-----------------------|---------------|
| Algeria | 23.05.2016 |
| Azerbaijan | 23.05.2016 |
| Bangladesh | 23.05.2016 |
| Bhutan | 23.05.2016 |
| Bolivia | 23.05.2016 |
| Burundi | 23.05.2016 |
| Cambodia | 23.05.2016 |
| Chad | 23.05.2016 |
| Comoros | 23.05.2016 |
| Cuba | 23.05.2016 |
| Ecuador | 23.05.2016 |
| El Salvador | 23.05.2016 |
| Eritrea | 23.05.2016 |
| Ethiopia | 23.05.2016 |
| Fiji | 23.05.2016 |
| Gambia | 23.05.2016 |
| Ghana | 23.05.2016 |
| Guatemala | 23.05.2016 |
| Guinea | 23.05.2016 |

¹³ These Partners have been invited by Council to become Associates in the BEPS Project. Until such invitation is accepted, they will remain Invitees.

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| Guinea-Bissau | 23.05.2016 |
| Guyana | 23.05.2016 |
| Kuwait | 23.05.2016 |
| Kyrgyzstan | 23.05.2016 |
| Lao People's Democratic Republic | 23.05.2016 |
| Lebanon | 23.05.2016 |
| Lesotho | 23.05.2016 |
| Madagascar | 23.05.2016 |
| Malawi | 23.05.2016 |
| Mali | 23.05.2016 |
| Marshall Islands | 23.05.2016 |
| Moldova | 23.05.2016 |
| Mozambique | 23.05.2016 |
| Myanmar | 23.05.2016 |
| Nauru | 12.07.2018 |
| Nicaragua | 23.05.2016 |
| Niger | 23.05.2016 |
| Philippines | 23.05.2016 |
| Rwanda | 23.05.2016 |
| Sao Tome and Principe | 23.05.2016 |
| Sudan | 23.05.2016 |
| Suriname | 23.05.2016 |
| Tajikistan | 23.05.2016 |
| Tanzania | 23.05.2016 |
| Turkmenistan | 23.05.2016 |
| Uganda | 23.05.2016 |

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| Uzbekistan | 23.05.2016 |
| Vanuatu | 12.07.2018 |
| Venezuela | 23.05.2016 |
| Zimbabwe | 23.05.2016 |

- the IFCMA Project:

| Invitee ¹⁴ | Approval date |
|------------------------|---------------|
| Albania | 06.07.2022 |
| Algeria | 06.07.2022 |
| Andorra | 06.07.2022 |
| Angola | 06.07.2022 |
| Antigua and Barbuda | 06.07.2022 |
| Argentina | 01.06.2022 |
| Armenia | 06.07.2022 |
| Azerbaijan | 06.07.2022 |
| Bahamas | 06.07.2022 |
| Bahrain | 06.07.2022 |
| Barbados | 06.07.2022 |
| Belize | 06.07.2022 |
| Benin | 06.07.2022 |
| Bosnia and Herzegovina | 06.07.2022 |
| Botswana | 06.07.2022 |
| Brazil* | 01.06.2022 |
| Brunei Darussalam | 06.07.2022 |
| Bulgaria* | 01.06.2022 |
| Burkina Faso | 06.07.2022 |

¹⁴ These Partners have been invited by Council to become Associates in the IFCMA Project. Until such invitation is accepted, they will remain Invitees.

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| Cabo Verde | 06.07.2022 |
| Cambodia | 06.07.2022 |
| Cameroon | 06.07.2022 |
| Chad | 06.07.2022 |
| China (People's Republic of) | 01.06.2022 |
| Congo | 06.07.2022 |
| Côte d'Ivoire | 06.07.2022 |
| Croatia* | 01.06.2022 |
| Democratic Republic of the Congo | 06.07.2022 |
| Djibouti | 06.07.2022 |
| Dominica | 06.07.2022 |
| Dominican Republic | 06.07.2022 |
| Ecuador | 06.07.2022 |
| Egypt | 01.06.2022 |
| El Salvador | 06.07.2022 |
| Eswatini | 06.07.2022 |
| Fiji | 06.07.2022 |
| Gabon | 06.07.2022 |
| Georgia | 06.07.2022 |
| Ghana | 06.07.2022 |
| Grenada | 06.07.2022 |
| Guatemala | 06.07.2022 |
| Guinea | 06.07.2022 |
| Guyana | 06.07.2022 |
| Haiti | 06.07.2022 |
| Honduras | 06.07.2022 |

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| India | 01.06.2022 |
| Indonesia | 01.06.2022 |
| Jamaica | 06.07.2022 |
| Jordan | 06.07.2022 |
| Kazakhstan | 01.06.2022 |
| Kenya | 06.07.2022 |
| Kiribati | 06.07.2022 |
| Kuwait | 06.07.2022 |
| Lebanon | 06.07.2022 |
| Lesotho | 06.07.2022 |
| Liberia | 06.07.2022 |
| Liechtenstein | 06.07.2022 |
| Madagascar | 06.07.2022 |
| Malaysia | 01.06.2022 |
| Maldives | 06.07.2022 |
| Mali | 06.07.2022 |
| Malta | 06.07.2022 |
| Marshall Islands | 06.07.2022 |
| Mauritania | 06.07.2022 |
| Mauritius | 06.07.2022 |
| Moldova | 06.07.2022 |
| Monaco | 06.07.2022 |
| Mongolia | 06.07.2022 |
| Montenegro | 06.07.2022 |
| Morocco | 06.07.2022 |
| Namibia | 06.07.2022 |

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| Nauru | 06.07.2022 |
| Niger | 06.07.2022 |
| Nigeria | 06.07.2022 |
| North Macedonia | 06.07.2022 |
| Oman | 06.07.2022 |
| Pakistan | 06.07.2022 |
| Palau | 06.07.2022 |
| Panama | 06.07.2022 |
| Papua New Guinea | 06.07.2022 |
| Paraguay | 06.07.2022 |
| Peru* | 01.06.2022 |
| Philippines | 06.07.2022 |
| Qatar | 06.07.2022 |
| Romania* | 01.06.2022 |
| Rwanda | 06.07.2022 |
| Saint Kitts and Nevis | 06.07.2022 |
| Saint Lucia | 06.07.2022 |
| Saint Vincent and the Grenadines | 06.07.2022 |
| Samoa | 06.07.2022 |
| San Marino | 06.07.2022 |
| Saudi Arabia | 01.06.2022 |
| Senegal | 06.07.2022 |
| Serbia | 06.07.2022 |
| Seychelles | 06.07.2022 |
| Sierra Leone | 06.07.2022 |
| Singapore | 01.06.2022 |

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| South Africa | 01.06.2022 |
| Sri Lanka | 06.07.2022 |
| Tanzania | 06.07.2022 |
| Thailand | 06.07.2022 |
| Togo | 06.07.2022 |
| Trinidad and Tobago | 06.07.2022 |
| Tunisia | 06.07.2022 |
| Tuvalu | 06.07.2022 |
| Uganda | 06.07.2022 |
| Ukraine | 06.07.2022 |
| United Arab Emirates | 01.06.2022 |
| Uruguay | 01.06.2022 |
| Uzbekistan | 06.07.2022 |
| Vanuatu | 06.07.2022 |
| Viet Nam | 06.07.2022 |
| Zambia | 06.07.2022 |

| FOR INFORMATION: INVITATIONS TO KEY PARTNERS AS ASSOCIATE, PARTICIPANT OR INVITEE | | |
|---|---------------|--|
| Key Partner | Invitation as | Bodies to which the invitation applies |
| Brazil* ¹⁵ | Associate | BEPS Project |
| | Participant | All |
| | Invitee | IFCMA Project |
| China (People's Republic of) ¹⁶ | Associate | BEPS Project |

¹⁵ Brazil has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, Brazil will remain an Invitee in the IFCMA Project.

¹⁶ China (People's Republic of) has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, China will remain an Invitee in the IFCMA Project.

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| | Associate | WP10 |
| | Participant | All, except WP10 (where China is an Associate) |
| | Invitee | IFCMA Project |
| India ¹⁷ | Associate | BEPS Project |
| | Associate | WP10 |
| | Participant | All, except WP10 (where India is an Associate) |
| | Invitee | IFCMA Project |
| Indonesia ¹⁸ | Associate | BEPS Project |
| | Participant | All |
| | Invitee | IFCMA Project |
| South Africa ¹⁹ | Associate | BEPS Project |
| | Participant | All |
| | Invitee | IFCMA Project |

¹⁷ India has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, India will remain an Invitee in the IFCMA Project.

¹⁸ Indonesia has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, Indonesia will remain an Invitee in the IFCMA Project.

¹⁹ South Africa has been invited by Council to become an Associate in the IFCMA Project [01.06.2022]. Until the invitation is accepted, South Africa will remain an Invitee in the IFCMA Project.