

JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS
STATUS – 15 DECEMBER 2017

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. ARGENTINA				03-11-2011 (AC)	13-09-2012	01-01-2013
5. ARUBA ²			01-02-1997			01-09-2013
6. AUSTRALIA				03-11-2011 (AC)	30-08-2012	01-12-2012
7. AUSTRIA				29-05-2013 (AC)	28-08-2014	01-12-2014
8. AZERBAIJAN	26-03-2003	03-06-2004	01-10-2004	23-05-2014 (P)	29-05-2015	01-09-2015
9. BAHAMAS				15-12-2017 (AC)		
10. BAHRAIN				29-06-2017 (AC)		
11. BARBADOS				28-10-2015 (AC)	04-07-2016	01-11-2016
12. BELGIUM	07-02-1992	01-08-2000	01-12-2000	04-04-2011 (P)	08-12-2014	01-04-2015
13. BELIZE				29-05-2013 (AC)	29-05-2013	01-09-2013
14. BERMUDA ³						01-03-2014
15. BRAZIL				03-11-2011 (AC)	01-06-2016	01-10-2016
16. BRITISH VIRGIN ISLANDS ⁴						01-03-2014
17. BRUNEI DARUSSALAM				12-09-2017 (AC)		
18. BULGARIA	26-10-2015			26-10-2015 (P)	14-03-2016	01-07-2016
19. BURKINA FASO				25-08-2016 (AC)		
20. CAMEROON				25-06-2014 (AC)	30-06-2015	01-10-2015
21. CANADA	28-04-2004			03-11-2011 (P)	21-11-2013	01-03-2014
22. CAYMAN ISLANDS ⁵						01-01-2014

* 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.

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23. CHILE				24-10-2013 (AC)	07-07-2016	01-11-2016
24. CHINA (PEOPLE'S REPUBLIC OF)				27-08-2013 (AC)	16-10-2015	01-02-2016
25. COLOMBIA				23-05-2012 (AC)	19-03-2014	01-07-2014
26. COOK ISLANDS				28-10-2016 (AC)	29-05-2017	01-09-2017
27. COSTA RICA				01-03-2012 (AC)	05-04-2013	01-08-2013
28. CROATIA				11-10-2013 (AC)	28-02-2014	01-06-2014
29. CURAÇAO ⁶			10-10-2010			01-09-2013
30. CYPRUS	10-07-2014	19-12-2014	01-04-2015	10-07-2014 (P)	19-12-2014	01-04-2015
31. CZECH REPUBLIC				26-10-2012 (AC)	11-10-2013	01-02-2014
32. DENMARK	16-07-1992	16-07-1992	01-04-1995	27-05-2010 (P)	28-01-2011	01-06-2011
33. DOMINICAN REPUBLIC				28-06-2016 (AC)		
34. EL SALVADOR				01-06-2015 (AC)		
35. ESTONIA				29-05-2013 (AC)	08-07-2014	01-11-2014
36. FAROE ISLANDS ⁷			01-01-2007			01 06 2011
37. FINLAND	11-12-1989	15-12-1994	01-04-1995	27-05-2010 (P)	21-12-2010	01-06-2011
38. FRANCE	17-09-2003	25-05-2005	01-09-2005	27-05-2010 (P)	13-12-2011	01-04-2012
39. GABON				03-07-2014 (AC)		
40. GEORGIA	12-10-2010	28-02-2011	01-06-2011	03-11-2010 (P)	28-02-2011	01-06-2011
41. GERMANY	17-04-2008	28-08-2015	01-12-2015	03-11-2011 (P)	28-08-2015	01-12-2015
42. GHANA				10-07-2012 (AC)	29-05-2013	01-09-2013
43. GIBRALTAR ⁸						01-03-2014
44. GREECE	21-02-2012	29-05-2013	01-09-2013	21-02-2012 (P)	29-05-2013	01-09-2013
45. GREENLAND ⁹			01-04-1995			01-06-2011
46. GUATEMALA				05-12-2012 (AC)	09-06-2017	01-10-2017

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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.

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47. GUERNSEY ¹⁰						01-08-2014
48. HUNGARY	12-11-2013	07-11-2014	01-03-2015	12-11-2013 (P)	07-11-2014	01-03-2015
49. ICELAND	22-07-1996	22-07-1996	01-11-1996	27-05-2010 (P)	28-10-2011	01-02-2012
50. INDIA				26-01-2012 (AC)	21-02-2012	01-06-2012
51. INDONESIA				03-11-2011 (AC)	21-01-2015	01-05-2015
52. IRELAND				30-06-2011 (AC)	29-05-2013	01-09-2013
53. ISLE OF MAN ¹¹						01-03-2014
54. ISRAEL				24-11-2015 (AC)	31-08-2016	01-12-2016
55. ITALY	31-01-2006	31-01-2006	01-05-2006	27-05-2010 (P)	17-01-2012	01-05-2012
56. JAMAICA				01-06-2016 (AC)		
57. JAPAN	03-11-2011	28-06-2013	01-10-2013	03-11-2011 (P)	28-06-2013	01-10-2013
58. JERSEY ¹²						01-06-2014
59. KAZAKHSTAN				23-12-2013 (AC)	08-04-2015	01-08-2015
60. KENYA				08-02-2016 (AC)		
61. KOREA	27-05-2010	26-03-2012	01-07-2012	27-05-2010 (P)	26-03-2012	01-07-2012
62. KUWAIT				05-05-2017 (AC)		
63. LATVIA				29-05-2013 (AC)	15-07-2014	01-11-2014
64. LEBANON				12-05-2017 (AC)	12-05-2017	01-09-2017
65. LIECHTENSTEIN				21-11-2013 (AC)	22-08-2016	01-12-2016
66. LITHUANIA	07-03-2013	04-02-2014	01-06-2014	07-03-2013 (P)	04-02-2014	01-06-2014
67. LUXEMBOURG	29-05-2013	11-07-2014	01-11-2014	29-05-2013 (P)	11-07-2014	01-11-2014
68. MALAYSIA				25-08-2016 (AC)	03-01-2017	01-05-2017
69. MALTA				26-10-2012 (AC)	29-05-2013	01-09-2013
70. MARSHALL ISLANDS				22-12-2016 (AC)	22-12-2016	01-04-2017
71. MAURITIUS				23-06-2015 (AC)	31-08-2015	01-12-2015
72. MEXICO	27-05-2010	23-05-2012	01-09-2012	27-05-2010 (P)	23-05-2012	01-09-2012

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73. MOLDOVA	27-01-2011	24-11-2011	01-03-2012	27-01-2011 (P)	24-11-2011	01-03-2012
74. MONACO				13-10-2014 (AC)	14-12-2016	01-04-2017
75. MONTSERRAT ¹³						01-10-2013
76. MOROCCO				21-05-2013 (AC)		
77. NAURU				28-06-2016 (AC)	28-06-2016	01-10-2016
78. NETHERLANDS	25-09-1990	15-10-1996	01-02-1997	27-05-2010 (P)	29-05-2013	01-09-2013
79. NEW ZEALAND				26-10-2012 (AC)	21-11-2013	01-03-2014
80. NIGERIA				29-05-2013 (AC)	29-05-2015	01-09-2015
81. NIUE				27-11-2015 (AC)	06-06-2016	01-10-2016
82. NORWAY	05-05-1989	13-06-1989	01-04-1995	27-05-2010 (P)	18-02-2011	01-06-2011
83. PAKISTAN				14-09-2016 (AC)	14-12-2016	01-04-2017
84. PANAMA				27-10-2016 (AC)	16-03-2017	01-07-2017
85. PERU				25-10-2017 (AC)		
86. PHILIPPINES				26-09-2014 (AC)		
87. POLAND	19-03-1996	25-06-1997	01-10-1997	09-07-2010 (P)	22-06-2011	01-10-2011
88. PORTUGAL	27-05-2010			27-05-2010 (P)	17-11-2014	01-03-2015
89. QATAR				10-11-2017 (AC)		
90. ROMANIA	15-10-2012	11-07-2014	01-11-2014	15-10-2012 (P)	11-07-2014	01-11-2014
91. RUSSIA				03-11-2011 (AC)	04-03-2015	01-07-2015
92. SAINT KITTS AND NEVIS				25-08-2016 (AC)	25-08-2016	01-12-2016
93. SAINT LUCIA				21-11-2016 (AC)	21-11-2016	01-03-2017
94. SAINT VINCENT AND THE GRENADINES				25-08-2016 (AC)	31-08-2016	01-12-2016
95. SAMOA				25-08-2016 (AC)	31-08-2016	01-12-2016
96. SAN MARINO				21-11-2013 (AC)	28-08-2015	01-12-2015
97. SAUDI ARABIA				29-05-2013 (AC)	17-12-2015	01-04-2016
98. SENEGAL				04-02-2016 (AC)	25-08-2016	01-12-2016
99. SEYCHELLES				24-02-2015 (AC)	25-06-2015	01-10-2015
100. SINGAPORE				29-05-2013 (AC)	20-01-2016	01-05-2016
101. SINT MAARTEN ¹⁴			10-10-2010			01-09-2013

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102. SLOVAK REPUBLIC				29-05-2013 (AC)	21-11-2013	01-03-2014
103. SLOVENIA	27-05-2010	31-01-2011	01-05-2011	27-05-2010 (P)	31-01-2011	01-06-2011
104. SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
105. SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
106. SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
107. SWITZERLAND				15-10-2013 (AC)	26-09-2016	01-01-2017
108. TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
109. TURKEY				03-11-2011 (AC)		
110. TURKS & CAICOS ISLANDS ¹⁵						01-12-2013
111. UGANDA				04-11-2015 (AC)	26-05-2016	01-09-2016
112. UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
113. UNITED ARAB EMIRATES				21-04-2017 (AC)		
114. UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
115. UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		
116. URUGUAY				01-06-2016 (AC)	31-08-2016	01-12-2016

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