

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

STATUS – 1 JUNE 2016

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)		
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. BARBADOS				28-10-2015 (AC)		
10. BELGIUM	07-02-1992	01-08-2000	01-12-2000	04-04-2011 (P)	08-12-2014	01-04-2015
11. BELIZE				29-05-2013 (AC)	29-05-2013	01-09-2013
12. BERMUDA ³						01-03-2014
13. BRAZIL				03-11-2011 (AC)	02-06-2016	01-10-2016
14. BRITISH VIRGIN ISLANDS ⁴						01-03-2014
15. BULGARIA	26-10-2015			26-10-2015 (P)	14-03-2016	01-07-2016
16. CAMEROON				25-06-2014 (AC)	30-06-2015	01-10-2015
17. CANADA	28-04-2004			03-11-2011 (P)	21-11-2013	01-03-2014
18. CAYMAN ISLANDS ⁵						01-01-2014
19. CHILE				24-10-2013 (AC)		
20. CHINA (PEOPLE'S				27-08-2013 (AC)	16-10-2015	1-02-2016

* 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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REPUBLIC OF)						
21. COLOMBIA				23-05-2012 (AC)	19-03-2014	01-07-2014
22. COSTA RICA				01-03-2012 (AC)	05-04-2013	01-08-2013
23. CROATIA				11-10-2013 (AC)	28-02-2014	01-06-2014
24. CURAÇAO ⁶			10-10-2010			01-09-2013
25. CYPRUS	10-07-2014	19-12-2014	01-04-2015	10-07-2014 (P)	19-12-2014	01-04-2015
26. CZECH REPUBLIC				26-10-2012 (AC)	11-10-2013	01-02-2014
27. DENMARK	16-07-1992	16-07-1992	01-04-1995	27-05-2010 (P)	28-01-2011	01-06-2011
28. EL SALVADOR				01-06-2015 (AC)		
29. ESTONIA				29-05-2013 (AC)	08-07-2014	01-11-2014
30. FAROE ISLANDS ⁷			01-01-2007			01 06 2011
31. FINLAND	11-12-1989	15-12-1994	01-04-1995	27-05-2010 (P)	21-12-2010	01-06-2011
32. FRANCE	17-09-2003	25-05-2005	01-09-2005	27-05-2010 (P)	13-12-2011	01-04-2012
33. GABON				03-07-2014 (AC)		
34. GEORGIA	12-10-2010	28-02-2011	01-06-2011	03-11-2010 (P)	28-02-2011	01-06-2011
35. GERMANY	17-04-2008			03-11-2011 (P)	28-08-2015	01-12-2015
36. GHANA				10-07-2012 (AC)	29-05-2013	01-09-2013
37. GIBRALTAR ⁸						01-03-2014
38. GREECE	21-02-2012	29-05-2013	01-09-2013	21-02-2012 (P)	29-05-2013	01-09-2013
39. GREENLAND ⁹			01-04-1995			01-06-2011
40. GUATEMALA				05-12-2012 (AC)		
41. GUERNSEY ¹⁰						01-08-2014
42. HUNGARY	12-11-2013	07-11-2014	01-03-2015	12-11-2013 (P)	07-11-2014	01-03-2015
43. ICELAND	22-07-1996	22-07-1996	01-11-1996	27-05-2010 (P)	28-10-2011	01-02-2012
44. INDIA				26-01-2012 (AC)	21-02-2012	01-06-2012

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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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45. INDONESIA				03-11-2011 (AC)	21-01-2015	01-05-2015
46. IRELAND				30-06-2011 (AC)	29-05-2013	01-09-2013
47. ISLE OF MAN ¹¹						01-03-2014
48. ISRAEL				24-11-2015 (AC)		
49. ITALY	31-01-2006	31-01-2006	01-05-2006	27-05-2010 (P)	17-01-2012	01-05-2012
50. JAMAICA				01-06-2016 (AC)		
51. JAPAN	03-11-2011	28-06-2013	01-10-2013	03-11-2011 (P)	28-06-2013	01-10-2013
52. JERSEY ¹²						01-06-2014
53. KAZAKHSTAN				23-12-2013 (AC)	08-04-2015	01-08-2015
54. KENYA				08-02-2016 (AC)		
55. KOREA	27-05-2010	26-03-2012	01-07-2012	27-05-2010 (P)	26-03-2012	01-07-2012
56. LATVIA				29-05-2013 (AC)	15-07-2014	01-11-2014
57. LIECHTENSTEIN				21-11-2013 (AC)		
58. LITHUANIA	07-03-2013	04-02-2014	01-06-2014	07-03-2013 (P)	04-02-2014	01-06-2014
59. LUXEMBOURG	29-05-2013	11-07-2014	01-11-2014	29-05-2013 (P)	11-07-2014	01-11-2014
60. MALTA				26-10-2012 (AC)	29-05-2013	01-09-2013
61. MAURITIUS				23-06-2015 (AC)	31-08-2015	01-12-2015
62. MEXICO	27-05-2010	23-05-2012	01-09-2012	27-05-2010 (P)	23-05-2012	01-09-2012
63. MOLDOVA	27-01-2011	24-11-2011	01-03-2012	27-01-2011 (P)	24-11-2011	01-03-2012
64. MONACO				13-10-2014 (AC)		
65. MONTSERRAT ¹³						01-10-2013
66. MOROCCO				21-05-2013 (AC)		
67. NETHERLANDS	25-09-1990	15-10-1996	01-02-1997	27-05-2010 (P)	29-05-2013	01-09-2013
68. NEW ZEALAND				26-10-2012 (AC)	21-11-2013	01-03-2014
69. NIGERIA				29-05-2013 (AC)	29-05-2015	01-09-2015
70. NIUE				27-11-2015 (AC)		
71. NORWAY	05-05-1989	13-06-1989	01-04-1995	27-05-2010 (P)	18-02-2011	01-06-2011

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72. PHILIPPINES				26-09-2014 (AC)		
73. POLAND	19-03-1996	25-06-1997	01-10-1997	09-07-2010 (P)	22-06-2011	01-10-2011
74. PORTUGAL	27-05-2010			27-05-2010 (P)	17-11-2014	01-03-2015
75. ROMANIA	15-10-2012	11-07-2014	01-11-2014	15-10-2012 (P)	11-07-2014	01-11-2014
76. RUSSIA				03-11-2011 (AC)	04-03-2015	01-07-2015
77. SAN MARINO				21-11-2013 (AC)	28-08-2015	01-12-2015
78. SAUDI ARABIA				29-05-2013 (AC)	17-12-2015	01-04-2016
79. SENEGAL				04-02-2016 (AC)		
80. SEYCHELLES				24-02-2015 (AC)	25-06-2015	01-10-2015
81. SINGAPORE				29-05-2013 (AC)	20-01-2016	01-05-2016
82. SINT MAARTEN ¹⁴			10-10-2010			01-09-2013
83. SLOVAK REPUBLIC				29-05-2013 (AC)	21-11-2013	01-03-2014
84. SLOVENIA	27-05-2010	31-01-2011	01-05-2011	27-05-2010 (P)	31-01-2011	01-06-2011
85. SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
86. SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
87. SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
88. SWITZERLAND				15-10-2013 (AC)		
89. TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
90. TURKEY				03-11-2011 (AC)		
91. TURKS & CAICOS ISLANDS ¹⁵						01-12-2013
92. UGANDA				04-11-2015 (AC)	26-05-2016	01-09-2016
93. UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
94. URUGUAY				01-06-2016 (AC)		
95. UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
96. UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		

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