

JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS
STATUS – 13 OCTOBER 2014

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						01-09-2013
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)		
9. BELGIUM	07-02-1992	01-08-2000	01-12-2000	04-04-2011 (P)		
10. BELIZE				29-05-2013 (AC)	29-05-2013	01-09-2013
11. BERMUDA ³						01-03-2014
12. BRAZIL				03-11-2011 (AC)		
13. BRITISH VIRGIN ISLANDS ⁴						01-03-2014
14. CAMEROON				25-06-2014 (AC)		
15. CANADA	28-04-2004			03-11-2011 (P)	21-11-2013	01-03-2014
16. CAYMAN ISLANDS ⁵						01-01-2014
17. CHILE				24-10-2013 (AC)		
18. CHINA				27-08-2013 (AC)		
19. COLOMBIA				23-05-2012 (AC)	19-03-2014	01-07-2014
20. COSTA RICA				01-03-2012 (AC)	05-04-2013	01-08-2013

* 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 United Kingdom (receipt by Depository on 13 November 2013 and entry into force on 1 March 2014).

² Extension by the Netherlands (receipt by Depository on 29 May 2013 and entry into force on 1 September 2013).

³ Extension by United Kingdom (receipt by Depository on 13 November 2013 and entry into force on 1 March 2014).

⁴ Extension by United Kingdom (receipt by Depository on 13 November 2013 and entry into force on 1 March 2014).

⁵ Extension by United Kingdom (receipt by Depository on 25 September 2013 and entry into force on 1 January 2014).

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

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⁶ Extension by the Netherlands (receipt by Depositary on 29 May 2013 and entry into force on 1 September 2013).

⁷ Extension by Denmark (receipt by Depositary on 28 January 2011 and entry into force on 1 June 2011).

⁸ Extension by United Kingdom (receipt by Depositary on 13 November 2013 and entry into force on 1 March 2014).

⁹ Extension by Denmark (receipt by Depositary on 28 January 2011 and entry into force on 1 June 2011).

¹⁰ Extension by UK (receipt by Depositary on 17 April 2014 and entry into force on 1 August 2014)

¹¹ Extension by United Kingdom (receipt by Depositary on 21 November 2013 and entry into force on 1 March 2014).

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45. ITALY	31-01-2006	31-01-2006	01-05-2006	27-05-2010 (P)	17-01-2012	01-05-2012
46. JAPAN	03-11-2011	28-06-2013	01-10-2013	03-11-2011 (P)	28-06-2013	01-10-2013
47. JERSEY ¹²						01-06-2014
48. KAZAKHSTAN				23-12-2013 (AC)		
49. KOREA	27-05-2010	26-03-2012	01-07-2012	27-05-2010 (P)	26-03-2012	01-07-2012
50. LATVIA				29-05-2013 (AC)	15-07-2014	01-11-2014
51. LIECHTENSTEIN				21-11-2013 (AC)		
52. LITHUANIA	07-03-2013	04-02-2014	01-06-2014	07-03-2013 (P)	04-02-2014	01-06-2014
53. LUXEMBOURG	29-05-2013	11-07-2014	01-11-2014	29-05-2013 (P)	11-07-2014	01-11-2014
54. MALTA				26-10-2012 (AC)	29-05-2013	01-09-2013
55. MEXICO	27-05-2010	23-05-2012	01-09-2012	27-05-2010 (P)	23-05-2012	01-09-2012
56. MOLDOVA	27-01-2011	24-11-2011	01-03-2012	27-01-2011 (P)	24-11-2011	01-03-2012
57. MONACO				13-10-2014 (AC)		
58. MONTSERAT ¹³						01-10-2013
59. MOROCCO				21-05-2013 (AC)		
60. NETHERLANDS	25-09-1990	15-10-1996	01-02-1997	27-05-2010 (P)	29-05-2013	01-09-2013
61. NEW ZEALAND				26-10-2012 (AC)	21-11-2013	01-03-2014
62. NIGERIA				29-05-2013 (AC)		
63. NORWAY	05-05-1989	13-06-1989	01-04-1995	27-05-2010 (P)	18-02-2011	01-06-2011
64. PHILIPPINES				26-09-2014 (AC)		
65. POLAND	19-03-1996	25-06-1997	01-10-1997	09-07-2010 (P)	22-06-2011	01-10-2011
66. PORTUGAL	27-05-2010			27-05-2010 (P)		
67. ROMANIA	15-10-2012	11-07-2014	01-11-2014	15-10-2012 (P)	11-07-2014	01-11-2014
68. RUSSIA				03-11-2011 (AC)		
69. SAN MARINO				21-11-2013 (AC)		
70. SAUDI ARABIA				29-05-2013 (AC)		
71. SINGAPORE				29-05-2013 (AC)		
72. SINT MAARTEN ¹⁴						01-09-2013

¹² Extension by United Kingdom (receipt by Depositary on 17 February 2014 and entry into force on 1 June 2014)

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¹³ Extension by United Kingdom (receipt by Depositary on 25 June 2013 and entry into force on 1 October 2013).

¹⁴ Extension by the Netherlands (receipt by Depositary on 29 May 2013 and entry into force on 1 September 2013).

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73. SLOVAK REPUBLIC				29-05-2013 (AC)	21-11-2013	01-03-2014
74. SLOVENIA	27-05-2010	31-01-2011	01-05-2011	27-05-2010 (P)	31-01-2011	01-06-2011
75. SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
76. SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
77. SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
78. SWITZERLAND				15-10-2013 (AC)		
79. TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
80. TURKEY				03-11-2011 (AC)		
81. TURKS & CAICOS ISLANDS ¹⁵						01-12-2013
82. UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
83. UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
84. UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		

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