

**JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS**  
**STATUS - 31 AUGUST 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)	25-08-2016	01-12-2016
3. ANGUILLA <sup>1</sup>						01-03-2014
4. ARGENTINA				03-11-2011 (AC)	13-09-2012	01-01-2013
5. ARUBA <sup>2</sup>			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)	04-07-2016	01-11-2016
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 <sup>3</sup>						01-03-2014
13. BRAZIL				03-11-2011 (AC)	01-06-2016	01-10-2016
14. BRITISH VIRGIN ISLANDS <sup>4</sup>						01-03-2014
15. BULGARIA	26-10-2015			26-10-2015 (P)	14-03-2016	01-07-2016
16. BURKINA FASO				25-08-2016 (AC)		
17. CAMEROON				25-06-2014 (AC)	30-06-2015	01-10-2015
18. CANADA	28-04-2004			03-11-2011 (P)	21-11-2013	01-03-2014
19. CAYMAN ISLANDS <sup>5</sup>						01-01-2014
20. CHILE				24-10-2013 (AC)	07-07-2016	01-11-2016

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<sup>1</sup> Extension by the United Kingdom.

<sup>2</sup> Extension by the Kingdom of the Netherlands.

<sup>3</sup> Extension by the United Kingdom.

<sup>4</sup> Extension by the United Kingdom.

<sup>5</sup> Extension by the United Kingdom.

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

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<sup>6</sup> 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.

<sup>7</sup> Extension by the Kingdom of Denmark.

<sup>8</sup> Extension by the United Kingdom.

<sup>9</sup> Extension by the Kingdom of Denmark.

<sup>10</sup> Extension by the United Kingdom.

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45. ICELAND	22-07-1996	22-07-1996	01-11-1996	27-05-2010 (P)	28-10-2011	01-02-2012
46. INDIA				26-01-2012 (AC)	21-02-2012	01-06-2012
47. INDONESIA				03-11-2011 (AC)	21-01-2015	01-05-2015
48. IRELAND				30-06-2011 (AC)	29-05-2013	01-09-2013
49. ISLE OF MAN <sup>11</sup>						01-03-2014
50. ISRAEL				24-11-2015 (AC)		
51. ITALY	31-01-2006	31-01-2006	01-05-2006	27-05-2010 (P)	17-01-2012	01-05-2012
52. JAMAICA				01-06-2016 (AC)		
53. JAPAN	03-11-2011	28-06-2013	01-10-2013	03-11-2011 (P)	28-06-2013	01-10-2013
54. JERSEY <sup>12</sup>						01-06-2014
55. KAZAKHSTAN				23-12-2013 (AC)	08-04-2015	01-08-2015
56. KENYA				08-02-2016 (AC)		
57. KOREA	27-05-2010	26-03-2012	01-07-2012	27-05-2010 (P)	26-03-2012	01-07-2012
58. LATVIA				29-05-2013 (AC)	15-07-2014	01-11-2014
59. LIECHTENSTEIN				21-11-2013 (AC)	22-08-2016	01-12-2016
60. LITHUANIA	07-03-2013	04-02-2014	01-06-2014	07-03-2013 (P)	04-02-2014	01-06-2014
61. LUXEMBOURG	29-05-2013	11-07-2014	01-11-2014	29-05-2013 (P)	11-07-2014	01-11-2014
62. MALAYSIA				25-08-2016 (AC)		
63. MALTA				26-10-2012 (AC)	29-05-2013	01-09-2013
64. MAURITIUS				23-06-2015 (AC)	31-08-2015	01-12-2015
65. MEXICO	27-05-2010	23-05-2012	01-09-2012	27-05-2010 (P)	23-05-2012	01-09-2012
66. MOLDOVA	27-01-2011	24-11-2011	01-03-2012	27-01-2011 (P)	24-11-2011	01-03-2012
67. MONACO				13-10-2014 (AC)		
68. MONTSERRAT <sup>13</sup>						01-10-2013
69. MOROCCO				21-05-2013 (AC)		
70. NAURU				28-06-2016 (AC)	28-06-2016	01-10-2016

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71. NETHERLANDS	25-09-1990	15-10-1996	01-02-1997	27-05-2010 (P)	29-05-2013	01-09-2013
72. NEW ZEALAND				26-10-2012 (AC)	21-11-2013	01-03-2014
73. NIGERIA				29-05-2013 (AC)	29-05-2015	01-09-2015
74. NIUE				27-11-2015 (AC)	06-06-2016	01-10-2016
75. NORWAY	05-05-1989	13-06-1989	01-04-1995	27-05-2010 (P)	18-02-2011	01-06-2011
76. PHILIPPINES				26-09-2014 (AC)		
77. POLAND	19-03-1996	25-06-1997	01-10-1997	09-07-2010 (P)	22-06-2011	01-10-2011
78. PORTUGAL	27-05-2010			27-05-2010 (P)	17-11-2014	01-03-2015
79. ROMANIA	15-10-2012	11-07-2014	01-11-2014	15-10-2012 (P)	11-07-2014	01-11-2014
80. RUSSIA				03-11-2011 (AC)	04-03-2015	01-07-2015
81. SAINT KITTS AND NEVIS				25-08-2016 (AC)	25-08-2016	01-12-2016
82. SAINT VINCENT AND THE GRENADINES				25-08-2016 (AC)	31-08-2016	01-12-2016
83. SAMOA				25-08-2016 (AC)	31-08-2016	01-12-2016
84. SAN MARINO				21-11-2013 (AC)	28-08-2015	01-12-2015
85. SAUDI ARABIA				29-05-2013 (AC)	17-12-2015	01-04-2016
86. SENEGAL				04-02-2016 (AC)	25-08-2016	01-12-2016
87. SEYCHELLES				24-02-2015 (AC)	25-06-2015	01-10-2015
88. SINGAPORE				29-05-2013 (AC)	20-01-2016	01-05-2016
89. SINT MAARTEN <sup>14</sup>			10-10-2010			01-09-2013
90. SLOVAK REPUBLIC				29-05-2013 (AC)	21-11-2013	01-03-2014
91. SLOVENIA	27-05-2010	31-01-2011	01-05-2011	27-05-2010 (P)	31-01-2011	01-06-2011
92. SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
93. SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
94. SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
95. SWITZERLAND				15-10-2013 (AC)		
96. TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
97. TURKEY				03-11-2011 (AC)		
98. TURKS & CAICOS ISLANDS <sup>15</sup>						01-12-2013

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99. UGANDA				04-11-2015 (AC)	26-05-2016	01-09-2016
100. UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
101. URUGUAY				01-06-2016 (AC)	31-08-2016	01-12-2016
102. UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
103. UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		