

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 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) | 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 ³ | | | | | | 01-03-2014 |
| 13. BRAZIL | | | | 03-11-2011 (AC) | 01-06-2016 | 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. 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 ⁵ | | | | | | 01-01-2014 |
| 20. CHILE | | | | 24-10-2013 (AC) | 07-07-2016 | 01-11-2016 |

* 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.

⁵ Extension by the United Kingdom.

| 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 |
| 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 ⁶ | | | 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 ⁷ | | | 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 ⁸ | | | | | | 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 ⁹ | | | 01-04-1995 | | | 01-06-2011 |
| 42. GUATEMALA | | | | 05-12-2012 (AC) | | |
| 43. GUERNSEY ¹⁰ | | | | | | 01-08-2014 |
| 44. HUNGARY | 12-11-2013 | 07-11-2014 | 01-03-2015 | 12-11-2013 (P) | 07-11-2014 | 01-03-2015 |

* 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.

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.

⁹ Extension by the Kingdom of Denmark.

¹⁰ Extension by the United Kingdom.

| 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 |
| 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 ¹¹ | | | | | | 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 ¹² | | | | | | 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 ¹³ | | | | | | 01-10-2013 |
| 69. MOROCCO | | | | 21-05-2013 (AC) | | |
| 70. NAURU | | | | 28-06-2016 (AC) | 28-06-2016 | 01-10-2016 |

* 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.

¹¹ Extension by the United Kingdom.

¹² Extension by the United Kingdom.

¹³ Extension by the United Kingdom.

| 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 |
| 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 ¹⁴ | | | 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 ¹⁵ | | | | | | 01-12-2013 |

* 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.

¹⁴ Extension by the Kingdom of the Netherlands. Sint Maarten used to be a constituent of the “Netherlands Antilles”, to which the original Convention applied as from 01-02-1997.

¹⁵ Extension by the United Kingdom.

| 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 |
| 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) | | |