

JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS
STATUS – 27 SEPTEMBER 2022

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. ANTIGUA AND BARBUDA				27-07-2018 (AC)	16-10-2018	01-02-2019
5. ARGENTINA				03-11-2011 (AC)	13-09-2012	01-01-2013
6. ARMENIA				24-01-2018 (AC)	06-02-2020	01-06-2020
7. ARUBA ²			01-02-1997			01-09-2013
8. AUSTRALIA				03-11-2011 (AC)	30-08-2012	01-12-2012
9. AUSTRIA				29-05-2013 (AC)	28-08-2014	01-12-2014
10. AZERBAIJAN	26-03-2003	03-06-2004	01-10-2004	23-05-2014 (P)	29-05-2015	01-09-2015
11. BAHAMAS				15-12-2017 (AC)	26-04-2018	01-08-2018
12. BAHRAIN				29-06-2017 (AC)	03-05-2018	01-09-2018
13. BARBADOS				28-10-2015 (AC)	04-07-2016	01-11-2016
14. BELGIUM	07-02-1992	01-08-2000	01-12-2000	04-04-2011 (P)	08-12-2014	01-04-2015
15. BELIZE				29-05-2013 (AC)	29-05-2013	01-09-2013
16. BENIN				27-11-2019 (AC)		
17. BERMUDA ³						01-03-2014
18. BOSNIA AND HERZEGOVINA				26-11-2019 (AC)	21-09-2020	01-01-2021
19. BOTSWANA				29-09-2020 (AC)	15-06-2021	01-10-2021
20. BRAZIL				03-11-2011 (AC)	01-06-2016	01-10-2016
21. BRITISH VIRGIN ISLANDS ⁴						01-03-2014
22. BRUNEI DARUSSALAM				12-09-2017 (AC)	28-03-2019	01-07-2019

* 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. BULGARIA	26-10-2015			26-10-2015 (P)	14-03-2016	01-07-2016
24. BURKINA FASO				25-08-2016 (AC)		
25. CABO VERDE				26-11-2019 (AC)	06-01-2020	01-05-2020
26. CAMEROON				25-06-2014 (AC)	30-06-2015	01-10-2015
27. CANADA	28-04-2004			03-11-2011 (P)	21-11-2013	01-03-2014
28. CAYMAN ISLANDS ⁵						01-01-2014
29. CHILE				24-10-2013 (AC)	07-07-2016	01-11-2016
30. CHINA (PEOPLE'S REPUBLIC OF)				27-08-2013 (AC)	16-10-2015	01-02-2016
31. COLOMBIA				23-05-2012 (AC)	19-03-2014	01-07-2014
32. COOK ISLANDS				28-10-2016 (AC)	29-05-2017	01-09-2017
33. COSTA RICA				01-03-2012 (AC)	05-04-2013	01-08-2013
34. CROATIA				11-10-2013 (AC)	28-02-2014	01-06-2014
35. CURAÇAO ⁶			10-10-2010			01-09-2013
36. CYPRUS	10-07-2014	19-12-2014	01-04-2015	10-07-2014 (P)	19-12-2014	01-04-2015
37. CZECH REPUBLIC				26-10-2012 (AC)	11-10-2013	01-02-2014
38. DENMARK	16-07-1992	16-07-1992	01-04-1995	27-05-2010 (P)	28-01-2011	01-06-2011
39. DOMINICA				25-04-2019 (AC)	30-04-2019	01-08-2019
40. DOMINICAN REPUBLIC				28-06-2016 (AC)	02-08-2019	01-12-2019
41. ECUADOR				29-10-2018 (AC)	26-08-2019	01-12-2019
42. EL SALVADOR				01-06-2015 (AC)	26-02-2019	01-06-2019
43. ESTONIA				29-05-2013 (AC)	08-07-2014	01-11-2014
44. ESWATINI (KINGDOM OF)				29-09-2020 (AC)	16-03-2021	01-07-2021
45. FAROE ISLANDS ⁷			01-01-2007			01 06 2011
46. FINLAND	11-12-1989	15-12-1994	01-04-1995	27-05-2010 (P)	21-12-2010	01-06-2011
47. FRANCE ⁸	17-09-2003	25-05-2005	01-09-2005	27-05-2010 (P)	13-12-2011	01-04-2012

⁵ Extension by the United Kingdom.

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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 With respect to the territorial extension of the Convention by France to New Caledonia, the date of entry into force is 1 December 2018.

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48. GABON				03-07-2014 (AC)		
49. GEORGIA	12-10-2010	28-02-2011	01-06-2011	03-11-2010 (P)	28-02-2011	01-06-2011
50. GERMANY	17-04-2008	28-08-2015	01-12-2015	03-11-2011 (P)	28-08-2015	01-12-2015
51. GHANA				10-07-2012 (AC)	29-05-2013	01-09-2013
52. GIBRALTAR ⁹						01-03-2014
53. GREECE	21-02-2012	29-05-2013	01-09-2013	21-02-2012 (P)	29-05-2013	01-09-2013
54. GREENLAND ¹⁰			01-04-1995			01-06-2011
55. GRENADA				18-05-2018 (AC)	31-05-2018	01-09-2018
56. GUATEMALA				05-12-2012 (AC)	09-06-2017	01-10-2017
57. GUERNSEY ¹¹						01-08-2014
58. HONDURAS				11-07-2022 (AC)		
59. HONG KONG ¹²						01-09-2018
60. HUNGARY	12-11-2013	07-11-2014	01-03-2015	12-11-2013 (P)	07-11-2014	01-03-2015
61. ICELAND	22-07-1996	22-07-1996	01-11-1996	27-05-2010 (P)	28-10-2011	01-02-2012
62. INDIA				26-01-2012 (AC)	21-02-2012	01-06-2012
63. INDONESIA				03-11-2011 (AC)	21-01-2015	01-05-2015
64. IRELAND				30-06-2011 (AC)	29-05-2013	01-09-2013
65. ISLE OF MAN ¹³						01-03-2014
66. ISRAEL				24-11-2015 (AC)	31-08-2016	01-12-2016
67. ITALY	31-01-2006	31-01-2006	01-05-2006	27-05-2010 (P)	17-01-2012	01-05-2012
68. JAMAICA				01-06-2016 (AC)	29-11-2018	01-03-2019
69. JAPAN	03-11-2011	28-06-2013	01-10-2013	03-11-2011 (P)	28-06-2013	01-10-2013
70. JERSEY ¹⁴						01-06-2014

⁹ Extension by the United Kingdom.

¹⁰ Extension by the Kingdom of Denmark.

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¹² Extension by the People's Republic of China

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71.	JORDAN			29-09-2020 (AC)	11-08-2021	01-12-2021	
72.	KAZAKHSTAN			23-12-2013 (AC)	08-04-2015	01-08-2015	
73.	KENYA			08-02-2016 (AC)	22-07-2020	01-11-2020	
74.	KOREA	27-05-2010	26-03-2012	01-07-2012	27-05-2010 (P)	26-03-2012	01-07-2012
75.	KUWAIT			05-05-2017 (AC)	17-08-2018	01-12-2018	
76.	LATVIA			29-05-2013 (AC)	15-07-2014	01-11-2014	
77.	LEBANON			12-05-2017 (AC)	12-05-2017	01-09-2017	
78.	LIBERIA			11-06-2018 (AC)	26-08-2021	01-12-2021	
79.	LIECHTENSTEIN			21-11-2013 (AC)	22-08-2016	01-12-2016	
80.	LITHUANIA	07-03-2013	04-02-2014	01-06-2014	07-03-2013 (P)	04-02-2014	01-06-2014
81.	LUXEMBOURG	29-05-2013	11-07-2014	01-11-2014	29-05-2013 (P)	11-07-2014	01-11-2014
82.	MACAU ¹⁵					01-09-2018	
83.	MADAGASCAR			07-07-2022 (AC)			
84.	MALAYSIA			25-08-2016 (AC)	03-01-2017	01-05-2017	
85.	MALDIVES			11-08-2021 (AC)	20-09-2021	01-01-2022	
86.	MALTA			26-10-2012 (AC)	29-05-2013	01-09-2013	
87.	MARSHALL ISLANDS			22-12-2016 (AC)	22-12-2016	01-04-2017	
88.	MAURITANIA			12-02-2019 (AC)	29-04-2022	01-08-2022	
89.	MAURITIUS			23-06-2015 (AC)	31-08-2015	01-12-2015	
90.	MEXICO	27-05-2010	23-05-2012	01-09-2012	27-05-2010 (P)	23-05-2012	01-09-2012
91.	MOLDOVA	27-01-2011	24-11-2011	01-03-2012	27-01-2011 (P)	24-11-2011	01-03-2012
92.	MONACO			13-10-2014 (AC)	14-12-2016	01-04-2017	
93.	MONGOLIA			26-11-2019 (AC)	19-02-2020	01-06-2020	
94.	MONTENEGRO			03-10-2019 (AC)	28-01-2020	01-05-2020	
95.	MONTSERRAT ¹⁶					01-10-2013	
96.	NAMIBIA			29-09-2020 (AC)	09-12-2020	01-04-2021	
97.	MOROCCO			21-05-2013 (AC)	22-05-2019	01-09-2019	
98.	NAURU			28-06-2016 (AC)	28-06-2016	01-10-2016	
99.	NETHERLANDS	25-09-1990	15-10-1996	01-02-1997	27-05-2010 (P)	29-05-2013	01-09-2013
100.	NEW ZEALAND			26-10-2012 (AC)	21-11-2013	01-03-2014	

¹⁵Extension by the People's Republic of China

¹⁶ Extension by the United Kingdom.

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101.	NIGERIA			29-05-2013 (AC)	29-05-2015	01-09-2015	
102.	NIUE			27-11-2015 (AC)	06-06-2016	01-10-2016	
103.	NORTH MACEDONIA			27-06-2018 (AC)	30-09-2019	01-01-2020	
104.	NORWAY	05-05-1989	13-06-1989	01-04-1995	27-05-2010 (P)	18-02-2011	01-06-2011
105.	OMAN				26-11-2019 (AC)	07-07-2020	01-11-2020
106.	PAKISTAN				14-09-2016 (AC)	14-12-2016	01-04-2017
107.	PANAMA				27-10-2016 (AC)	16-03-2017	01-07-2017
108.	PAPUA NEW GUINEA				11-08-2021 (AC)		
109.	PARAGUAY				29-05-2018 (AC)	15-07-2021	01-11-2021
110.	PERU				25-10-2017 (AC)	28-05-2018	01-09-2018
111.	PHILIPPINES				26-09-2014 (AC)		
112.	POLAND	19-03-1996	25-06-1997	01-10-1997	09-07-2010 (P)	22-06-2011	01-10-2011
113.	PORTUGAL	27-05-2010			27-05-2010 (P)	17-11-2014	01-03-2015
114.	QATAR				10-11-2017 (AC)	17-09-2018	01-01-2019
115.	ROMANIA	15-10-2012	11-07-2014	01-11-2014	15-10-2012 (P)	11-07-2014	01-11-2014
116.	RUSSIA				03-11-2011 (AC)	04-03-2015	01-07-2015
117.	RWANDA				11-08-2021 (AC)	29-08-2022	01-12-2022
118.	SAINT KITTS AND NEVIS				25-08-2016 (AC)	25-08-2016	01-12-2016
119.	SAINT LUCIA				21-11-2016 (AC)	21-11-2016	01-03-2017
120.	SAINT VINCENT AND THE GRENADINES				25-08-2016 (AC)	31-08-2016	01-12-2016
121.	SAMOA				25-08-2016 (AC)	31-08-2016	01-12-2016
122.	SAN MARINO				21-11-2013 (AC)	28-08-2015	01-12-2015
123.	SAUDI ARABIA				29-05-2013 (AC)	17-12-2015	01-04-2016
124.	SENEGAL				04-02-2016 (AC)	25-08-2016	01-12-2016
125.	SEYCHELLES				24-02-2015 (AC)	25-06-2015	01-10-2015
126.	SERBIA				13-06-2019 (AC)	30-08-2019	01-12-2019
127.	SINGAPORE				29-05-2013 (AC)	20-01-2016	01-05-2016
128.	SINT MAARTEN ¹⁷			10-10-2010			01-09-2013
129.	SLOVAK REPUBLIC				29-05-2013 (AC)	21-11-2013	01-03-2014
130.	SLOVENIA	27-05-2010	31-01-2011	01-05-2011	27-05-2010 (P)	31-01-2011	01-06-2011

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¹⁷ 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.

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131. SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
132. SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
133. SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
134. SWITZERLAND				15-10-2013 (AC)	26-09-2016	01-01-2017
135. THAILAND				03-06-2020 (AC)	22-12-2021	01-04-2022
136. TOGO				30-01-2020 (AC)		
137. TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
138. TÜRKIYE				03-11-2011 (AC)	26-03-2018	01-07-2018
139. TURKS & CAICOS ISLANDS ¹⁸						01-12-2013
140. UGANDA				04-11-2015 (AC)	26-05-2016	01-09-2016
141. UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
142. UNITED ARAB EMIRATES				21-04-2017 (AC)	21-05-2018	01-09-2018
143. UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
144. UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		
145. URUGUAY				01-06-2016 (AC)	31-08-2016	01-12-2016
146. VANUATU				21-06-2018 (AC)	28-08-2018	01-12-2018

For more information, please visit: <https://oe.cd/maac>

¹⁸ Extension by the United Kingdom.