



## List of all Double Taxation Agreements (DTA) and Tax Agreements regarding Exchange of Information

as of 30 May 2017

Jurisdiction	Type of treaty	Date signed	Entry into force	Effective date	Report and Motion (German only)	Competent Authority Agreement
Andorra	<a href="#">DTA</a>	30.09.2015	21.11.2016	01.01.2017	<a href="#">BuA Nr. 96/2016</a>	--
	<a href="#">TIEA</a>	18.09.2009	10.01.2011	01.01.2010	<a href="#">BuA Nr. 28/2010</a>	--
Antigua and Barbuda	<a href="#">TIEA</a>	24.11.2009	16.01.2011	01.01.2010	<a href="#">BuA Nr. 28/2010</a>	--
Australia	<a href="#">TIEA</a>	21.06.2011	21.06.2012	01.07.2011	<a href="#">BuA Nr. 130/2011</a>	--
Austria	<a href="#">DTA</a>	05.11.1969	07.12.1970	01.01.1969	<a href="#">BuA (RB: 3288/70)</a> <a href="#">BuA Nr. 40/2013</a> <a href="#">BuA Nr. 138/2016</a>	--
	<a href="#">Tax Cooperation Agreement</a>	29.01.2013	01.01.2014	01.01.2014	<a href="#">BuA Nr. 62/2013</a> <a href="#">BuA Nr. 140/2016</a>	--
AEOI-Agreement Liechtenstein-EU	<a href="#">AEOI-Agreement LI-EU</a>	28.10.2015	01.01.2016	01.01.2016	<a href="#">BuA Nr. 117/2015</a>	--
Bahrain	DTA	initialled 20.11.2012	--	--	--	--
Belgium	<a href="#">TIEA</a>	10.11.2009	12.06.2014	01.01.2015	<a href="#">BuA Nr. 18/2010</a>	--
Canada	<a href="#">TIEA</a>	31.01.2013	26.01.2014	01.01.2015	<a href="#">BuA Nr. 73/2013</a>	--
China	<a href="#">TIEA</a>	27.01.2014	03.08.2014	01.01.2015	<a href="#">BuA Nr. 28/2014</a>	--
Convention on Mutual Administrative Assistance in Tax Matters	<a href="#">MAC</a>	21.11.2013	01.12.2016	01.01.2017	<a href="#">BuA Nr. 64/2016</a>	--
Multilateral Competent Authority Agreement AEOI	<a href="#">MCAA-AEOI</a>	29.10.2014	01.12.2016	01.01.2017	<a href="#">BuA Nr. 64/2016</a>	--

Multilateral Competent Authority Agreement CbC	<a href="#">MCAA-CbC</a>	27.01.2016	01.01.2017	01.01.2017	<a href="#">BuA Nr. 99/2016</a> <a href="#">BuA Nr. 99a/2016</a>	--
Czech Republic	<a href="#">DTA</a>	25.09.2014	22.12.2015	01.01.2016	<a href="#">BuA Nr. 80/2015</a>	--
Denmark	<a href="#">TIEA</a>	17.12.2010	07.04.2012	01.01.2011	<a href="#">BuA Nr. 131/2011</a>	--
Faroe Island	<a href="#">TIEA</a>	17.12.2010	03.04.2012	01.01.2011	<a href="#">BuA Nr. 131/2011</a>	--
Finland	<a href="#">TIEA</a>	17.12.2010	04.04.2012	01.01.2011	<a href="#">BuA Nr. 131/2011</a>	--
France	<a href="#">TIEA</a>	22.09.2009	19.08.2010	01.01.2010	<a href="#">BuA Nr. 20/2010</a>	--
Georgia	<a href="#">DTA</a>	13.05.2015	21.12.2016	01.01.2017	<a href="#">BuA Nr. 82/2015</a>	--
Germany	<a href="#">TIEA</a>	02.09.2009	28.10.2010	01.01.2010	<a href="#">BuA Nr. 27/2010</a>	--
	<a href="#">DTA</a>	17.11.2011	19.12.2012	01.01.2013	<a href="#">BuA Nr. 25/2012</a>	<a href="#">Yes</a>
Greenland	<a href="#">TIEA</a>	17.12.2010	13.04.2012	01.01.2010	<a href="#">BuA Nr. 131/2011</a>	--
Guernsey	<a href="#">DTA</a>	11.06.2014	30.04.2015	01.01.2016	<a href="#">BuA Nr. 1/2015</a>	--
Hongkong, China	<a href="#">DTA</a>	12.08.2010	08.07.2011	01.01.2012	<a href="#">BuA Nr. 99/2010</a>	--
Hungary	<a href="#">DTA</a>	29.06.2015	24.12.2015	01.01.2016	<a href="#">BuA Nr. 81/2015</a>	--
Iceland	<a href="#">TIEA</a>	17.12.2010	31.03.2012	01.01.2011	<a href="#">BuA Nr. 131/2011</a>	--
	<a href="#">DTA</a>	27.06.2016	14.12.2016	01.01.2017	<a href="#">BuA Nr. 97/2016</a>	--
India	<a href="#">TIEA</a>	28.03.2013	18.01.2014	01.04.2013	<a href="#">BuA Nr. 74/2013</a>	--
Ireland	<a href="#">TIEA</a>	13.10.2009	30.06.2010	01.01.2010	<a href="#">BuA Nr. 21/2010</a>	--
Italy	<a href="#">TIEA</a>	26.02.2015	20.12.2016	26.02.2015	<a href="#">BuA Nr. 53/2015</a>	--
Japan	<a href="#">TIEA</a>	05.07.2012	29.12.2012	01.01.2013	<a href="#">BuA Nr. 76/2012</a>	--
Luxembourg	<a href="#">DTA</a>	26.08.2009	17.12.2010	01.01.2011	<a href="#">BuA Nr. 59/2010</a>	--
Malta	<a href="#">DTA</a>	27.09.2013	01.07.2014	01.01.2015	<a href="#">BuA Nr. 26/2014</a>	--
Mexico	<a href="#">TIEA</a>	20.04.2013	24.07.2014	01.01.2015	<a href="#">BuA Nr. 71/2013</a>	--

Monaco	<a href="#">TIEA</a>	21.09.2009	14.07.2010	01.01.2010	<a href="#">BuA Nr. 28/2010</a>	--
	DTA	initialled 30.11.2016	--	--	--	--
Netherlands	<a href="#">TIEA</a>	10.11.2009	01.12.2010	01.01.2010	<a href="#">BuA Nr. 19/2010</a>	--
Norway	<a href="#">TIEA</a>	17.12.2010	31.03.2012	01.01.2011	<a href="#">BuA Nr. 131/2011</a>	--
San Marino	<a href="#">DTA</a>	23.09.2009	19.01.2011	01.01.2012	<a href="#">BuA Nr. 58/2010</a>	--
Singapore	<a href="#">DTA</a>	27.06.2013	25.07.2014	01.01.2015	<a href="#">BuA Nr. 25/2014</a>	--
South Africa	<a href="#">TIEA</a>	29.11.2013	23.05.2015	01.01.2014	<a href="#">BuA Nr. 27/2014</a>	--
St. Kitts and Nevis	<a href="#">TIEA</a>	11.12.2009	14.02.2011	01.01.2010	<a href="#">BuA Nr. 28/2010</a>	--
St. Vincent and Grenadines	<a href="#">TIEA</a>	02.10.2009	16.05.2011	01.01.2010	<a href="#">BuA Nr. 28/2010</a>	--
Sweden	<a href="#">TIEA</a>	17.12.2010	08.04.2012	01.01.2011	<a href="#">BuA Nr. 131/2011</a>	--
Switzerland	<a href="#">Tax Agreement</a>	22.06.1995	17.12.1996	01.01.1995	<a href="#">BuA Nr. 48/1995</a>	--
	<a href="#">DTA</a>	10.07.2015	22.12.2016	01.01.2016	<a href="#">BuA Nr. 18/2016</a>	<a href="#">Yes</a>
United Arab Emirates	<a href="#">DTA</a>	01.10.2015	24.02.2017	01.01.2018	<a href="#">BuA Nr. 98/2016</a>	--
United Kingdom	<a href="#">TIEA</a>	11.08.2009	02.12.2010	01.01.2010	<a href="#">BuA Nr. 30/2010</a>	--
	<a href="#">DTA</a>	11.06.2012	19.12.2012	01.01.2013	<a href="#">BuA Nr. 109/2012</a>	--
United States of America	<a href="#">TIEA</a>	08.12.2008	04.12.2009	01.01.2009	<a href="#">BuA Nr. 40/2009</a>	--
	<a href="#">FATCA Agreement/MoU</a>	16.05.2014	22.01.2015	31.12.2014	<a href="#">BuA Nr. 83/2014</a>	--
Uruguay	<a href="#">DTA</a>	18.10.2010	03.09.2012	01.01.2013	<a href="#">BuA Nr. 83/2011</a>	--

**Legend:**

- AEOI-Agreement LI-EU ..... AEOI-Agreement Liechtenstein-EU (Federal Gazette 2015 No. 354), which covers the exchange of information upon request and the automatic exchange of information of Financial Accounts.  
The AEOI-Agreement Liechtenstein-EU includes the following Jurisdictions (see Annex 1 to the AEOI-Ordinance): Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland (incl. Åland), France (incl. Guadeloupe, Martinique, French Guiana, Mayotte and La Réunion and excl. Saint-Barthélemy and Saint-Martin), Germany, Gibraltar, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands (excl. Aruba, Bonaire, Curaçao, Saba, Sint Eustatius and Sint Marteen), Poland, Portugal (incl. Azores and Madeira), Romania, Slovakia, Slovenia, Spain (incl. Canary Islands), Sweden, United Kingdom (excl. Anguilla, British Virgin Islands, Cayman Islands, Gibraltar, Guernsey, Isle of Man, Jersey, Montserrat, Turks and Caicos Islands).
- BuA ..... Bericht und Antrag (Report and Motion)
- CbC ..... Country-by-Country Reporting
- DTA ..... Double Taxation Agreement
- FATCA ..... Foreign Account Tax Compliance Act
- MAC ..... Convention on Mutual Administrative Assistance in Tax Matters (Federal Gazette 2016 No. 397), which covers the exchange of information upon request, the automatic exchange of information and the spontaneous exchange of information.  
The MAC includes the following States: see [http://www.oecd.org/tax/exchange-of-tax-information/Status\\_of\\_convention.pdf](http://www.oecd.org/tax/exchange-of-tax-information/Status_of_convention.pdf).
- MCAA-AEOI ..... Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (Federal Gazette 2016 No. 398).  
The MCAA-AEOI currently includes the following Jurisdictions (see Annex 1 to the AEOI-Ordinance): Andorra, Anguilla, Argentina, Australia, Belize, Bermuda, British Virgin Islands, Canada, Cayman Islands, Chile, China, Faroe Islands, Greenland, Guernsey, Iceland, India, Isle of Man, Japan, Jersey, Kuwait, Malaysia, Mauritius, Mexico, Monaco, New Zealand, Norway, Republic of Korea (South), Saint Vincent and the Grenadines, San Marino, Seychelles, South Africa, Turks and Caicos Islands.
- MCAA-CbC ..... Multilateral Competent Authority Agreement on the exchange of Country-by-Country Reports (Federal Gazette 2016 No. 512).  
The MCAA-CbC currently includes the following Jurisdictions (see Annex to the CbC-Ordinance): Argentina, Australia, Austria, Belgium, Bermuda, Brazil, Canada, Chile, China, Costa Rica, Curaçao, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Guernsey, Iceland, India, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Korea, Latvia, Luxembourg, Malaysia, Mexico, Netherlands, New Zealand, Nigeria, Norway, Poland, Portugal, Republic of Korea (South), Senegal, Slovakia, Slovenia, South Africa, Spain, Sweden, United Kingdom, Uruguay.
- MoU ..... Memorandum of Understanding
- TIEA ..... Tax Information Exchange Agreement