



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

as of 12 December 2017

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

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

Monaco	TIEA	21.09.2009	14.07.2010	01.01.2010	BuA Nr. 28/2010	--
	DTA	28.06.2017	21.12.2017	01.01.2018	BuA Nr. 59/2017	--
Netherlands	TIEA	10.11.2009	01.12.2010	01.01.2010	BuA Nr. 19/2010	--
Norway	TIEA	17.12.2010	31.03.2012	01.01.2011	BuA Nr. 131/2011	--
San Marino	DTA	23.09.2009	19.01.2011	01.01.2012	BuA Nr. 58/2010	--
Singapore	DTA	27.06.2013	25.07.2014	01.01.2015	BuA Nr. 25/2014	--
South Africa	TIEA	29.11.2013	23.05.2015	01.01.2014	BuA Nr. 27/2014	--
St. Kitts and Nevis	TIEA	11.12.2009	14.02.2011	01.01.2010	BuA Nr. 28/2010	--
St. Vincent and Grenadines	TIEA	02.10.2009	16.05.2011	01.01.2010	BuA Nr. 28/2010	--
Sweden	TIEA	17.12.2010	08.04.2012	01.01.2011	BuA Nr. 131/2011	--
Switzerland	Tax Agreement	22.06.1995	17.12.1996	01.01.1995	BuA Nr. 48/1995	--
	DTA	10.07.2015	22.12.2016	01.01.2016	BuA Nr. 18/2016	Yes
United Arab Emirates	DTA	01.10.2015	24.02.2017	01.01.2018	BuA Nr. 98/2016	--
United Kingdom	TIEA	11.08.2009	02.12.2010	01.01.2010	BuA Nr. 30/2010	--
	DTA	11.06.2012	19.12.2012	01.01.2013	BuA Nr. 109/2012	--
United States of America	TIEA	08.12.2008	04.12.2009	01.01.2009	BuA Nr. 40/2009	--
	FATCA Agreement/MoU	16.05.2014	22.01.2015	31.12.2014	BuA Nr. 83/2014	--
Uruguay	DTA	18.10.2010	03.09.2012	01.01.2013	BuA Nr. 83/2011	--

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.
- 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