

COMMON REPORTING STANDARDS

REPORTABLE JURISDICTIONS



[Gazetted 11th May, 2017]

The Common Reporting Standards found in Schedule 4 to the Mutual Legal Assistance (Tax Matters) (Amendment) (No. 2) Act, 2015 defines at Section VIII, D.4 a “Reportable Jurisdiction” as a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the information specified in Section I of the Common Reporting Standards, and (ii) which is identified in a published list.

This is a provisional list published and will be revised as agreements are put in place to provide the information specified in Section I of the Common Reporting Standards.

| COUNTRY/JURISDICTION | AGREEMENT |
|----------------------|-----------|
| Argentina | MCAA |
| Australia | MCAA |
| Austria | MCAA |
| Belgium | MCAA |
| Bulgaria | MCAA |
| Colombia | MCAA |
| Czech Republic | MCAA |
| Denmark | MCAA |
| Estonia | MCAA |
| Faroe Islands | MCAA |
| Finland | MCAA |
| France | MCAA |
| Germany | MCAA |
| Greece | MCAA |
| Greenland | MCAA |
| Hungary | MCAA |
| Iceland | MCAA |
| India | MCAA |
| Ireland | MCAA |
| Italy | MCAA |
| Japan | MCAA |

| | |
|-----------------|------|
| Korea | MCAA |
| Latvia | MCAA |
| Liechtenstein | MCAA |
| Lithuania | MCAA |
| Luxembourg | MCAA |
| Malta | MCAA |
| Mauritius | MCAA |
| Mexico | MCAA |
| Netherlands | MCAA |
| Norway | MCAA |
| Portugal | MCAA |
| San Marino | MCAA |
| Seychelles | MCAA |
| Slovak Republic | MCAA |
| Slovenia | MCAA |
| South Africa | MCAA |
| Spain | MCAA |
| Sweden | MCAA |
| United Kingdom | TIEA |

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