

JURISDICTIONS PARTICIPATING IN THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS
STATUS – 1 SEPTEMBER 2026

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. ALGERIA				10-10-2024 (AC)	16-07-2026	01-11-2026
3. ANDORRA				05-11-2013 (AC)	25-08-2016	01-12-2016
4. ANGUILLA ¹						01-03-2014
5. ANTIGUA AND BARBUDA				27-07-2018 (AC)	16-10-2018	01-02-2019
6. ARGENTINA				03-11-2011 (AC)	13-09-2012	01-01-2013
7. ARMENIA				24-01-2018 (AC)	06-02-2020	01-06-2020
8. ARUBA ²			01-02-1997			01-09-2013
9. AUSTRALIA				03-11-2011 (AC)	30-08-2012	01-12-2012
10. AUSTRIA				29-05-2013 (AC)	28-08-2014	01-12-2014
11. AZERBAIJAN	26-03-2003	03-06-2004	01-10-2004	23-05-2014 (P)	29-05-2015	01-09-2015
12. BAHAMAS				15-12-2017 (AC)	26-04-2018	01-08-2018
13. BAHRAIN				29-06-2017 (AC)	03-05-2018	01-09-2018
14. BARBADOS				28-10-2015 (AC)	04-07-2016	01-11-2016
15. BELGIUM	07-02-1992	01-08-2000	01-12-2000	04-04-2011 (P)	08-12-2014	01-04-2015
16. BELIZE				29-05-2013 (AC)	29-05-2013	01-09-2013
17. BENIN				27-11-2019 (AC)	24-01-2023	01-05-2023
18. BERMUDA ³						01-03-2014
19. BOSNIA AND HERZEGOVINA				26-11-2019 (AC)	21-09-2020	01-01-2021
20. BOTSWANA				29-09-2020 (AC)	15-06-2021	01-10-2021
21. BRAZIL				03-11-2011 (AC)	01-06-2016	01-10-2016
22. BRITISH VIRGIN ISLANDS ⁴						01-03-2014

* 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. BRUNEI DARUSSALAM				12-09-2017 (AC)	28-03-2019	01-07-2019
24. BULGARIA	26-10-2015			26-10-2015 (P)	14-03-2016	01-07-2016
25. BURKINA FASO				25-08-2016 (AC)	13-12-2022	01-04-2023
26. CABO VERDE				26-11-2019 (AC)	06-01-2020	01-05-2020
27. CAMEROON				25-06-2014 (AC)	30-06-2015	01-10-2015
28. CANADA	28-04-2004			03-11-2011 (P)	21-11-2013	01-03-2014
29. CAYMAN ISLANDS ⁵						01-01-2014
30. CHILE				24-10-2013 (AC)	07-07-2016	01-11-2016
31. CHINA (PEOPLE'S REPUBLIC OF)				27-08-2013 (AC)	16-10-2015	01-02-2016
32. COLOMBIA				23-05-2012 (AC)	19-03-2014	01-07-2014
33. COOK ISLANDS				28-10-2016 (AC)	29-05-2017	01-09-2017
34. COSTA RICA				01-03-2012 (AC)	05-04-2013	01-08-2013
35. CÔTE D'IVOIRE				23-04-2025 (AC)		
36. CROATIA				11-10-2013 (AC)	28-02-2014	01-06-2014
37. CURAÇAO ⁶			10-10-2010			01-09-2013
38. CYPRUS	10-07-2014	19-12-2014	01-04-2015	10-07-2014 (P)	19-12-2014	01-04-2015
39. CZECH REPUBLIC				26-10-2012 (AC)	11-10-2013	01-02-2014
40. DENMARK	16-07-1992	16-07-1992	01-04-1995	27-05-2010 (P)	28-01-2011	01-06-2011
41. DOMINICA				25-04-2019 (AC)	30-04-2019	01-08-2019
42. DOMINICAN REPUBLIC				28-06-2016 (AC)	02-08-2019	01-12-2019
43. ECUADOR				29-10-2018 (AC)	26-08-2019	01-12-2019
44. EL SALVADOR				01-06-2015 (AC)	26-02-2019	01-06-2019
45. ESTONIA				29-05-2013 (AC)	08-07-2014	01-11-2014
46. ESWATINI (KINGDOM OF)				29-09-2020 (AC)	16-03-2021	01-07-2021
47. FAROE ISLANDS ⁷			01-01-2007			01 06 2011
48. FIJI				15-01-2026 (AC)	26-01-2026	01-05-2026

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.

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49. FINLAND	11-12-1989	15-12-1994	01-04-1995	27-05-2010 (P)	21-12-2010	01-06-2011
50. FRANCE ⁸	17-09-2003	25-05-2005	01-09-2005	27-05-2010 (P)	13-12-2011	01-04-2012
51. GABON				03-07-2014 (AC)		
52. GEORGIA	12-10-2010	28-02-2011	01-06-2011	03-11-2010 (P)	28-02-2011	01-06-2011
53. GERMANY	17-04-2008	28-08-2015	01-12-2015	03-11-2011 (P)	28-08-2015	01-12-2015
54. GHANA				10-07-2012 (AC)	29-05-2013	01-09-2013
55. GIBRALTAR ⁹						01-03-2014
56. GREECE	21-02-2012	29-05-2013	01-09-2013	21-02-2012 (P)	29-05-2013	01-09-2013
57. GREENLAND ¹⁰			01-04-1995			01-06-2011
58. GRENADA				18-05-2018 (AC)	31-05-2018	01-09-2018
59. GUATEMALA				05-12-2012 (AC)	09-06-2017	01-10-2017
60. GUERNSEY ¹¹						01-08-2014
61. HONDURAS				11-07-2022 (AC)		
62. HONG KONG ¹²						01-09-2018
63. HUNGARY	12-11-2013	07-11-2014	01-03-2015	12-11-2013 (P)	07-11-2014	01-03-2015
64. ICELAND	22-07-1996	22-07-1996	01-11-1996	27-05-2010 (P)	28-10-2011	01-02-2012
65. INDIA				26-01-2012 (AC)	21-02-2012	01-06-2012
66. INDONESIA				03-11-2011 (AC)	21-01-2015	01-05-2015
67. IRELAND				30-06-2011 (AC)	29-05-2013	01-09-2013
68. ISLE OF MAN ¹³						01-03-2014
69. ISRAEL				24-11-2015 (AC)	31-08-2016	01-12-2016
70. ITALY	31-01-2006	31-01-2006	01-05-2006	27-05-2010 (P)	17-01-2012	01-05-2012
71. JAMAICA				01-06-2016 (AC)	29-11-2018	01-03-2019

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.

⁹ Extension by the United Kingdom.

¹⁰ Extension by the Kingdom of Denmark.

¹¹ Extension by the United Kingdom.

¹² Extension by the People's Republic of China

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72. JAPAN	03-11-2011	28-06-2013	01-10-2013	03-11-2011 (P)	28-06-2013	01-10-2013
73. JERSEY ¹⁴						01-06-2014
74. JORDAN				29-09-2020 (AC)	11-08-2021	01-12-2021
75. KAZAKHSTAN				23-12-2013 (AC)	08-04-2015	01-08-2015
76. KENYA				08-02-2016 (AC)	22-07-2020	01-11-2020
77. KOREA	27-05-2010	26-03-2012	01-07-2012	27-05-2010 (P)	26-03-2012	01-07-2012
78. KUWAIT				05-05-2017 (AC)	17-08-2018	01-12-2018
79. LATVIA				29-05-2013 (AC)	15-07-2014	01-11-2014
80. LEBANON				12-05-2017 (AC)	12-05-2017	01-09-2017
81. LIBERIA				11-06-2018 (AC)	26-08-2021	01-12-2021
82. LIECHTENSTEIN				21-11-2013 (AC)	22-08-2016	01-12-2016
83. LITHUANIA	07-03-2013	04-02-2014	01-06-2014	07-03-2013 (P)	04-02-2014	01-06-2014
84. LUXEMBOURG	29-05-2013	11-07-2014	01-11-2014	29-05-2013 (P)	11-07-2014	01-11-2014
85. MACAU ¹⁵						01-09-2018
86. MADAGASCAR				07-07-2022 (AC)	28-07-2025	01-11-2025
87. MALAYSIA				25-08-2016 (AC)	03-01-2017	01-05-2017
88. MALDIVES				11-08-2021 (AC)	20-09-2021	01-01-2022
89. MALTA				26-10-2012 (AC)	29-05-2013	01-09-2013
90. MARSHALL ISLANDS				22-12-2016 (AC)	22-12-2016	01-04-2017
91. MAURITANIA				12-02-2019 (AC)	29-04-2022	01-08-2022
92. MAURITIUS				23-06-2015 (AC)	31-08-2015	01-12-2015
93. MEXICO	27-05-2010	23-05-2012	01-09-2012	27-05-2010 (P)	23-05-2012	01-09-2012
94. MOLDOVA	27-01-2011	24-11-2011	01-03-2012	27-01-2011 (P)	24-11-2011	01-03-2012
95. MONACO				13-10-2014 (AC)	14-12-2016	01-04-2017
96. MONGOLIA				26-11-2019 (AC)	19-02-2020	01-06-2020
97. MONTENEGRO				03-10-2019 (AC)	28-01-2020	01-05-2020
98. MONTSERRAT ¹⁶						01-10-2013
99. NAMIBIA				29-09-2020 (AC)	09-12-2020	01-04-2021
100. MOROCCO				21-05-2013 (AC)	22-05-2019	01-09-2019

¹⁴ Extension by the United Kingdom.

¹⁵ Extension by the People's Republic of China

¹⁶ Extension by the United Kingdom.

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101. NAURU				28-06-2016 (AC)	28-06-2016	01-10-2016
102. NETHERLANDS	25-09-1990	15-10-1996	01-02-1997	27-05-2010 (P)	29-05-2013	01-09-2013
103. NEW ZEALAND				26-10-2012 (AC)	21-11-2013	01-03-2014
104. NIGERIA				29-05-2013 (AC)	29-05-2015	01-09-2015
105. NIUE				27-11-2015 (AC)	06-06-2016	01-10-2016
106. NORTH MACEDONIA				27-06-2018 (AC)	30-09-2019	01-01-2020
107. NORWAY	05-05-1989	13-06-1989	01-04-1995	27-05-2010 (P)	18-02-2011	01-06-2011
108. OMAN				26-11-2019 (AC)	07-07-2020	01-11-2020
109. PAKISTAN				14-09-2016 (AC)	14-12-2016	01-04-2017
110. PANAMA				27-10-2016 (AC)	16-03-2017	01-07-2017
111. PAPUA NEW GUINEA				11-08-2021 (AC)	31-08-2023	01-12-2023
112. PARAGUAY				29-05-2018 (AC)	15-07-2021	01-11-2021
113. PERU				25-10-2017 (AC)	28-05-2018	01-09-2018
114. PHILIPPINES				26-09-2014 (AC)	07-01-2025	01-05-2025
115. POLAND	19-03-1996	25-06-1997	01-10-1997	09-07-2010 (P)	22-06-2011	01-10-2011
116. PORTUGAL	27-05-2010			27-05-2010 (P)	17-11-2014	01-03-2015
117. QATAR				10-11-2017 (AC)	17-09-2018	01-01-2019
118. ROMANIA	15-10-2012	11-07-2014	01-11-2014	15-10-2012 (P)	11-07-2014	01-11-2014
119. RUSSIA				03-11-2011 (AC)	04-03-2015	01-07-2015
120. RWANDA				11-08-2021 (AC)	29-08-2022	01-12-2022
121. SAINT KITTS AND NEVIS				25-08-2016 (AC)	25-08-2016	01-12-2016
122. SAINT LUCIA				21-11-2016 (AC)	21-11-2016	01-03-2017
123. SAINT VINCENT AND THE GRENADINES				25-08-2016 (AC)	31-08-2016	01-12-2016
124. SAMOA				25-08-2016 (AC)	31-08-2016	01-12-2016
125. SAN MARINO				21-11-2013 (AC)	28-08-2015	01-12-2015
126. SAUDI ARABIA				29-05-2013 (AC)	17-12-2015	01-04-2016
127. SENEGAL				04-02-2016 (AC)	25-08-2016	01-12-2016
128. SEYCHELLES				24-02-2015 (AC)	25-06-2015	01-10-2015
129. SERBIA				13-06-2019 (AC)	30-08-2019	01-12-2019
130. SINGAPORE				29-05-2013 (AC)	20-01-2016	01-05-2016
131. SINT MAARTEN ¹⁷			10-10-2010			01-09-2013

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132. SLOVAK REPUBLIC				29-05-2013 (AC)	21-11-2013	01-03-2014
133. SLOVENIA	27-05-2010	31-01-2011	01-05-2011	27-05-2010 (P)	31-01-2011	01-06-2011
134. SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
135. SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
136. SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
137. SWITZERLAND				15-10-2013 (AC)	26-09-2016	01-01-2017
138. THAILAND				03-06-2020 (AC)	22-12-2021	01-04-2022
139. TOGO				30-01-2020 (AC)		
140. TRINIDAD & TOBAGO				07-11-2024 (AC)	03-12-2024	01-04-2025
141. TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
142. TÜRKİYE				03-11-2011 (AC)	26-03-2018	01-07-2018
143. TURKS & CAICOS ISLANDS ¹⁸						01-12-2013
144. UGANDA				04-11-2015 (AC)	26-05-2016	01-09-2016
145. UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
146. UNITED ARAB EMIRATES				21-04-2017 (AC)	21-05-2018	01-09-2018
147. UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
148. UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		
149. URUGUAY				01-06-2016 (AC)	31-08-2016	01-12-2016
150. UZBEKSITAN				15-07-2026 (AC)		
151. VANUATU				21-06-2018 (AC)	28-08-2018	01-12-2018
152. VIET NAM				22-03-2023 (AC)	31-08-2023	01-12-2023
153. ZIMBABWE				31-07-2025 (AC)	31-08-2026	01-12-2026

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

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.

¹⁸ Extension by the United Kingdom.