



## List of all Double Taxation Agreements (DTA)

as of 21 November 2022

No.	Jurisdiction	<u>MLI</u>	Date signed	Entry into force	Effective date
1.	<a href="#">Andorra</a>	<a href="#">Synthesized Text</a> (German only)	30.09.2015	21.11.2016	01.01.2017
2.	<a href="#">Austria</a>	n/a	05.11.1969	07.12.1970	01.01.1969
3.	Bahrain	--	initialled 20.11.2012	--	--
4.	<a href="#">Czech Republic</a>	<a href="#">Synthesized Text</a> (German only)	25.09.2014	22.12.2015	01.01.2016
5.	<a href="#">Georgia</a>	<a href="#">Synthesized Text</a> (German only)	13.05.2015	21.12.2016	01.01.2017
6.	<a href="#">Germany</a>	n/a	17.11.2011	19.12.2012	01.01.2013
7.	<a href="#">Guernsey</a>	<a href="#">Synthesized Text</a> (German only)	11.06.2014	30.04.2015	01.01.2016
8.	<a href="#">Hongkong, China</a>	<a href="#">Synthesized Text</a> (German only)	12.08.2010	08.07.2011	01.01.2012
9.	<a href="#">Hungary</a>	<a href="#">Synthesized Text</a> (German only)	29.06.2015	24.12.2015	01.01.2016
10.	<a href="#">Iceland</a>	n/a	27.06.2016	14.12.2016	01.01.2017
11.	Italy	--	initialled 10.07.2019	--	--
12.	<a href="#">Jersey</a>	n/a	17.08.2018	21.12.2018	01.01.2019
13.	<a href="#">Lithuania</a>	n/a	15.02.2019	19.02.2020	01.01.2021
14.	<a href="#">Luxembourg</a>	<a href="#">Synthesized Text</a> (German only)	26.08.2009	17.12.2010	01.01.2011
15.	<a href="#">Malta</a>	<a href="#">Synthesized Text</a> (German only)	27.09.2013	01.07.2014	01.01.2015
16.	<a href="#">Monaco</a>	n/a	28.06.2017	21.12.2017	01.01.2018
17.	<a href="#">Netherlands</a>	n/a	03.06.2020	31.05.2021	01.01.2022
18.	<a href="#">Romania</a>	n/a	10.11.2022	--	--
19.	<a href="#">San Marino</a>	<a href="#">Synthesized Text</a> (German only)	23.09.2009	19.01.2011	01.01.2012
20.	<a href="#">Singapore</a>	<a href="#">Synthesized Text</a> (German only)	27.06.2013	25.07.2014	01.01.2015
21.	<a href="#">Switzerland</a> ( <a href="#">Link Mutual Agreements</a> ) ( <a href="#">Tax Agreement from 1995</a> )	n/a	10.07.2015	22.12.2016	01.01.2016
22.	<a href="#">United Arab Emirates</a>	<a href="#">Synthesized Text</a> (German only)	01.10.2015	24.02.2017	01.01.2018
23.	<a href="#">United Kingdom</a>	<a href="#">Synthesized Text</a> (German only)	11.06.2012	19.12.2012	01.01.2013
24.	<a href="#">Uruguay</a>	<a href="#">Synthesized Text</a> (German only)	18.10.2010	03.09.2012	01.01.2013



## List of all Tax Agreements regarding Exchange of Information

as of 21 November 2022

No.	Jurisdiction	Type of treaty	Date signed	Entry into force	Effective date
1.	Andorra	<a href="#">TIEA</a>	18.09.2009	10.01.2011	01.01.2010
2.	Antigua and Barbuda	<a href="#">TIEA</a>	24.11.2009	16.01.2011	01.01.2010
3.	Australia	<a href="#">TIEA</a>	21.06.2011	21.06.2012	01.07.2011
4.	Austria	<a href="#">Tax Cooperation Agreement</a>	29.01.2013	01.01.2014	01.01.2014
5.	AEOI-Agreement Liechtenstein-EU	<a href="#">AEOI-Agreement LI-EU</a>	28.10.2015	01.01.2016	01.01.2016
6.	Belgium	<a href="#">TIEA</a>	10.11.2009	12.06.2014	01.01.2015
7.	Canada	<a href="#">TIEA</a>	31.01.2013	26.01.2014	01.01.2015
8.	China	<a href="#">TIEA</a>	27.01.2014	03.08.2014	01.01.2015
9.	Denmark	<a href="#">TIEA</a>	17.12.2010	07.04.2012	01.01.2011
10.	Faroe Island	<a href="#">TIEA</a>	17.12.2010	03.04.2012	01.01.2011
11.	Finland	<a href="#">TIEA</a>	17.12.2010	04.04.2012	01.01.2011
12.	France	<a href="#">TIEA</a>	22.09.2009	19.08.2010	01.01.2010
13.	Germany	<a href="#">TIEA</a>	02.09.2009	28.10.2010	01.01.2010
14.	Greenland	<a href="#">TIEA</a>	17.12.2010	13.04.2012	01.01.2010
15.	Iceland	<a href="#">TIEA</a>	17.12.2010	31.03.2012	01.01.2011
16.	India	<a href="#">TIEA</a>	28.03.2013	18.01.2014	01.04.2013
17.	Ireland	<a href="#">TIEA</a>	13.10.2009	30.06.2010	01.01.2010
18.	Italy	<a href="#">TIEA</a>	26.02.2015	20.12.2016	26.02.2015
19.	Japan	<a href="#">TIEA</a>	05.07.2012	29.12.2012	01.01.2013
20.	Mexico	<a href="#">TIEA</a>	20.04.2013	24.07.2014	01.01.2015
21.	Monaco	<a href="#">TIEA</a>	21.09.2009	14.07.2010	01.01.2010
22.	Multilateral Convention	<a href="#">MAC</a>	21.11.2013	01.12.2016	01.01.2017
23.	Multilateral Agreement AEOI	<a href="#">MCAA-AEOI</a>	29.10.2014	01.12.2016	01.01.2017
24.	Multilateral Agreement CbC	<a href="#">MCAA-CbC</a>	27.01.2016	01.01.2017	01.01.2017
25.	Netherlands	<a href="#">TIEA</a>	10.11.2009	01.12.2010	01.01.2010
26.	Norway	<a href="#">TIEA</a>	17.12.2010	31.03.2012	01.01.2011
27.	South Africa	<a href="#">TIEA</a>	29.11.2013	23.05.2015	01.01.2014
28.	St. Kitts and Nevis	<a href="#">TIEA</a>	11.12.2009	14.02.2011	01.01.2010
29.	St. Vincent and Grenadines	<a href="#">TIEA</a>	02.10.2009	16.05.2011	01.01.2010
30.	Sweden	<a href="#">TIEA</a>	17.12.2010	08.04.2012	01.01.2011
31.	United Kingdom	<a href="#">TIEA</a>	11.08.2009	02.12.2010	01.01.2010



No.	Jurisdiction	Type of treaty	Date signed	Entry into force	Effective date
32.	United States of America	<a href="#">TIEA</a>	08.12.2008	04.12.2009	01.01.2009
33.		<a href="#">FATCA Agreement/MoU</a>	16.05.2014	22.01.2015	31.12.2014
34.		<a href="#">CAA-CbC-USA</a>	09.05.2018	19.12.2018	01.01.2019

**Legend:**

AEOI-Agreement LI-EU ..... AEOI-Agreement Liechtenstein-EU (Legal Gazette 2015 No. 354). The AEOI-Agreement LI-EU provides for exchange of information upon request and automatic exchange of information of financial accounts. The states covered by the AEOI-Agreement LI-EU are listed in Annex 1 to the [AEOI-Ordinance](#) (Legal Gazette 2015 Nr. 358).

CbC ..... Country-by-Country Reporting

DTA ..... Double Taxation Agreement

FATCA ..... Foreign Account Tax Compliance Act

MAC ..... Convention on Mutual Administrative Assistance in Tax Matters (Legal Gazette 2016 No. 397). The MAC provides for exchange of information upon request, automatic exchange of information of financial accounts as well as spontaneous exchange of information. The states and jurisdictions covered by the MAC are listed under the following [Link](#).

MCAA-AEOI ..... Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (Legal Gazette 2016 No. 398). The MCAA-AEOI provides for automatic exchange of information of financial accounts. The states and jurisdictions covered by the MCAA-AEOI are listed in Annex 1 to the [AEOI-Ordinance](#) (Legal Gazette 2015 Nr. 358).

MCAA-CbC ..... Multilateral Competent Authority Agreement on the exchange of Country-by-Country Reports (Legal Gazette 2016 No. 512). The MCAA-CbC provides for exchange of country-by-country reports. The states and jurisdictions covered by the MCAA-CbC are listed in the Annex to the [CbC-Ordinance](#) (Legal Gazette 2016 Nr. 510).

MoU ..... Memorandum of Understanding

TIEA ..... Tax Information Exchange Agreement