

STATUS OF THE CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS AND AMENDING PROTOCOL -15 OCTOBER 2013

| COUNTRY | 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. ARGENTINA | | | | 03-11-2011 (AC) | 13-09-2012 | 01-01-2013 |
| 3. AUSTRALIA | | | | 03-11-2011 (AC) | 30-08-2012 | 01-12-2012 |
| 4. AUSTRIA | | | | 29-05-2013 (AC) | | |
| 5. AZERBAIJAN | 26-03-2003 | 03-06-2004 | 01-10-2004 | | | |
| 6. BELGIUM | 07-02-1992 | 01-08-2000 | 01-12-2000 | 04-04-2011 (P) | | |
| 7. BELIZE | | | | 29-05-2013 (AC) | 29-05-2013 | 01-09-2013 |
| 8. BRAZIL | | | | 03-11-2011 (AC) | | |
| 9. CANADA | 28-04-2004 | | | 03-11-2011 (P) | | |
| 10. CHINA | | | | 27-08-2013 (AC) | | |
| 11. COLOMBIA | | | | 23-05-2012 (AC) | | |
| 12. COSTA RICA | | | | 01-03-2012 (AC) | 05-04-2013 | 01-08-2013 |
| 13. CROATIA | | | | 11-10-2013 (AC) | | |
| 14. CZECH REPUBLIC | | | | 26-10-2012 (AC) | 11-10-2013 | 01-02-2014 |
| 15. DENMARK | 16-07-1992 | 16-07-1992 | 01-04-1995 | 27-05-2010 (P) | 28-01-2011 | 01-06-2011 |
| 16. ESTONIA | | | | 29-05-2013 (AC) | | |
| 17. FINLAND | 11-12-1989 | 15-12-1994 | 01-04-1995 | 27-05-2010 (P) | 21-12-2010 | 01-06-2011 |
| 18. FRANCE | 17-09-2003 | 25-05-2005 | 01-09-2005 | 27-05-2010 (P) | 13-12-2011 | 01-04-2012 |
| 19. GEORGIA | 12-10-2010 | 28-02-2011 | 01-06-2011 | 03-11-2010 (P) | 28-02-2011 | 01-06-2011 |
| 20. GERMANY | 17-04-2008 | | | 03-11-2011 (P) | | |
| 21. GHANA | | | | 10-07-2012 (AC) | 29-05-2013 | 01-09-2013 |
| 22. GREECE | 21-02-2012 | 29-05-2013 | 01-09-2013 | 21-02-2012 (P) | 29-05-2013 | 01-09-2013 |
| 23. GUATEMALA | | | | 05-12-2012 (AC) | | |
| 24. ICELAND | 22-07-1996 | 22-07-1996 | 01-11-1996 | 27-05-2010 (P) | 28-10-2011 | 01-02-2012 |
| 25. INDIA | | | | 26-01-2012 (AC) | 21-02-2012 | 01-06-2012 |
| 26. INDONESIA | | | | 03-11-2011 (AC) | | |
| 27. IRELAND | | | | 30-06-2011 (AC) | 29-05-2013 | 01-09-2013 |
| 28. ITALY | 31-01-2006 | 31-01-2006 | 01-05-2006 | 27-05-2010 (P) | 17-01-2012 | 01-05-2012 |
| 29. JAPAN | 03-11-2011 | 28-06-2013 | 01-10-2013 | 03-11-2011 (P) | 28-06-2013 | 01-10-2013 |

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| 30. KOREA | 27-05-2010 | 26-03-2012 | 01-07-2012 | 27-05-2010 (P) | 26-03-2012 | 01-07-2012 |
| 31. LATVIA | | | | 29-05-2013 (AC) | | |
| 32. LITHUANIA | 07-03-2013 | | | 07-03-2013 (P) | | |
| 33. LUXEMBOURG | 29-05-2013 | | | 29-05-2013 (P) | | |
| 34. MALTA | | | | 26-10-2012 (AC) | 29-05-2013 | 01-09-2013 |
| 35. MEXICO | 27-05-2010 | 23-05-2012 | 01-09-2012 | 27-05-2010 (P) | 23-05-2012 | 01-09-2012 |
| 36. MOLDOVA | 27-01-2011 | 24-11-2011 | 01-03-2012 | 27-01-2011 (P) | 24-11-2011 | 01-03-2012 |
| 37. MOROCCO | | | | 21-05-2013 (AC) | | |
| 38. NETHERLANDS | 25-09-1990 | 15-10-1996 | 01-02-1997 | 27-05-2010 (P) | 29-05-2013 | 01-09-2013 |
| 39. NEW ZEALAND | | | | 26-10-2012 (AC) | | |
| 40. NIGERIA | | | | 29-05-2013 (AC) | | |
| 41. NORWAY | 05-05-1989 | 13-06-1989 | 01-04-1995 | 27-05-2010 (P) | 18-02-2011 | 01-06-2011 |
| 42. POLAND | 19-03-1996 | 25-06-1997 | 01-10-1997 | 09-07-2010 (P) | 22-06-2011 | 01-10-2011 |
| 43. PORTUGAL | 27-05-2010 | | | 27-05-2010 (P) | | |
| 44. ROMANIA | 15-10-2012 | | | 15-10-2012 (P) | | |
| 45. RUSSIA | | | | 03-11-2011 (AC) | | |
| 46. SAUDI ARABIA | | | | 29-05-2013 (AC) | | |
| 47. SINGAPORE | | | | 29-05-2013 (AC) | | |
| 48. SLOVAK REPUBLIC | | | | 29-05-2013 (AC) | | |
| 49. SLOVENIA | 27-05-2010 | 31-01-2011 | 01-05-2011 | 27-05-2010 (P) | 31-01-2011 | 01-06-2011 |
| 50. SOUTH AFRICA | | | | 03-11-2011 (AC) | | |
| 51. SPAIN | 12-11-2009 | 10-08-2010 | 01-12-2010 | 11-03-2011 (P) | 28-09-2012 | 01-01-2013 |
| 52. SWEDEN | 20-04-1989 | 04-07-1990 | 01-04-1995 | 27-05-2010 (P) | 27-05-2011 | 01-09-2011 |
| 53. SWITZERLAND | | | | 15-10-2013 (AC) | | |
| 54. TUNISIA | | | | 16-07-2012 (AC) | | |
| 55. TURKEY | | | | 03-11-2011 (AC) | | |
| 56. UKRAINE | 20-12-2004 | 26-03-2009 | 01-07-2009 | 27-05-2010 (P) | 22-05-2013 | 01-09-2013 |
| 57. UNITED KINGDOM | 24-05-2007 | 24-01-2008 | 01-05-2008 | 27-05-2010 (P) | 30-06-2011 | 01-10-2011 |
| 58. UNITED STATES | 28-06-1989 | 30-01-1991 | 01-04-1995 | 27-05-2010 (P) | | |