



# List of Signed United States Competent Authority Agreements on the Exchange of Country-by-Country

Country	Signature Date	Operative Date
 Argentina	January 27, 2021	January 27, 2021
 Australia	August 1, 2017	August 1, 2017
 Austria	August 16, 2018	July 20, 2017
 Belgium	July 20, 2017	July 20, 2017
 Bermuda	December 7, 2017	December 7, 2017
 Brazil	July 20, 2017	In Negotiations
 Bulgaria <sup>4</sup>	In Negotiations	June 7, 2017
 Canada	June 7, 2017	March 8, 2018
 Cayman Islands	March 8, 2018	August 30, 2017
 Colombia	August 30, 2017	July 10, 2018
 Croatia	July 10, 2018	May 14, 2020
 Curacao	May 14, 2020	In Negotiations
 Cyprus	In Negotiations	October 25, 2017
 Czech Republic	September 28, 2017	June 21, 2017
 Denmark	June 21, 2017	April 25, 2018
 Estonia	July 26, 2017	September 27, 2017
 Finland	September 27, 2017	In Negotiations
 France <sup>2</sup>	In Negotiations	April 4, 2023 April 4, 2023
 Germany <sup>3</sup>	August 14, 2020 March 24, 2023	December 18, 2018
 Gibraltar	December 18, 2018	December 18, 2018

<sup>1</sup> Effective for periods beginning on or after January 1, 2017.

<sup>2</sup> Country-by-Country Reports with respect to Fiscal Years beginning in [2016](#), [2017](#), [2018](#), [2019](#), [2020](#), [2021](#), [2022](#) and [2023](#) will be spontaneously exchanged. (Joint Statement)

<sup>3</sup> Country-by-Country Reports with respect to Fiscal Years beginning in [2016](#), [2017](#), [2018](#), [2019](#), [2020](#) and [2021](#) will be spontaneously exchanged. (Joint Statement)

<sup>4</sup> The Bulgarian Tax Administration is contacting Constituent Entities in Bulgaria to discuss their local filing requirements

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Country	Signature Date	Operative Date
 Greece	September 27, 2017	May 21, 2018
 Guernsey	June 22, 2017	December 19, 2017
 Hungary <sup>5</sup>	December 6, 2018	December 21, 2018
 Iceland <sup>1</sup>	May 5, 2017	May 5, 2017
 India <sup>6</sup>	April 9, 2019	April 29, 2019
 Indonesia <sup>8</sup>	June 13, 2018	June 13, 2018
 Ireland	June 15, 2017	June 15, 2017
 Isle of Man <sup>1</sup>	July 20, 2017	July 20, 2017
 Israel	August 16, 2023	August 16, 2023
 Italy	September 27, 2017	September 27, 2017
 Jamaica <sup>7</sup>	July 20, 2017	TBD
 Japan	October 12, 2018	October 12, 2018
 Jersey	December 7, 2017	December 7, 2017
 Latvia	June 21, 2017	June 21, 2017
 Liechtenstein <sup>1</sup>	May 9, 2018	December 19, 2018
 Lithuania	August 30, 2017	August 30, 2017
 Luxembourg	October 18, 2017	October 18, 2017
 Malta	July 20, 2017	December 19, 2017
 Mauritius	April 27, 2018	April 27, 2018
 Mexico	October 19, 2017	October 19, 2017
 Monaco	November 5, 2020	November 5, 2020

<sup>5</sup> The [intergovernmental agreement](#) between the US and Hungary was signed on October 25, 2018 and operative since December 21, 2018. Country-by-Country Reports with respect to Fiscal Years beginning in 2021 will be spontaneously exchanged. ([Joint Statement](#))

<sup>6</sup> Local filing will not be required in India.

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Country	Signature Date	Operative Date
 Netherlands	April 11, 2017	April 11, 2017
 New Zealand	May 11, 2017	May 11, 2017
 Norway	April 26, 2017	April 26, 2017
 Poland	December 28, 2017	December 28, 2017
 Portugal	October 2, 2017	October 2, 2017
 Singapore	October 6, 2020	October 6, 2020
 Slovakia	June 21, 2017	June 21, 2017
 Slovenia	June 4, 2018	June 4, 2018
 South Africa	May 26, 2017	May 26, 2017
 South Korea	June 22, 2017	June 22, 2017
 Spain	December 19, 2017	December 19, 2017
 Sweden	September 28, 2017	September 28, 2017
 Turkey <sup>9</sup>	November 24, 2021	November 24, 2021
 United Kingdom	August 16, 2017	August 16, 2017

<sup>7</sup> Country-by-country (CbC) reporting rules not yet finalized.

<sup>8</sup> [Memorandum of Understanding between Indonesia and the United States in regards to local filing.](#)

<sup>9</sup> Turkey extended the deadline for CbC report submission (including local filing) till June 30, 2021. Additionally, U.S. constituent entities may now request additional time from the Turkish Revenue Administration in written format aimed at requesting an extension within 15 days of June 28, 2021.

Current as of December 22, 2023

Source: [Country-by-Country Reporting Jurisdiction Status Table](#) | [Internal Revenue Service](#)

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