



List of all Double Taxation Agreements (DTA)

as of 29 November 2024

No.	Jurisdiction	<u>MLI</u>	Date signed	Entry into force	Effective date
1.	Andorra	Synthesized Text (German only)	30.09.2015	21.11.2016	01.01.2017
2.	Austria	n/a	05.11.1969	07.12.1970	01.01.1969
3.	Bahrain	--	initialled 20.11.2012	--	--
4.	Belgium	--	initialled 27.11.2024	--	--
5.	Croatia	--	initialled 17.09.2024	--	--
6.	Czech Republic	Synthesized Text (German only)	25.09.2014	22.12.2015	01.01.2016
7.	Estonia	--	initialled 17.11.2023	--	--
8.	Georgia	Synthesized Text (German only)	13.05.2015	21.12.2016	01.01.2017
9.	Germany	n/a	17.11.2011	19.12.2012	01.01.2013
10.	Guernsey (Link Mutual Agreement)	Synthesized Text (German only)	11.06.2014	30.04.2015	01.01.2016
11.	Hongkong, China	Synthesized Text (German only)	12.08.2010	08.07.2011	01.01.2012
12.	Hungary	Synthesized Text (German only)	29.06.2015	24.12.2015	01.01.2016
13.	Iceland	n/a	27.06.2016	14.12.2016	01.01.2017
14.	Ireland	n/a	30.10.2024	--	--
15.	Italy	n/a	12.07.2023	--	--
16.	Jersey	n/a	17.08.2018	21.12.2018	01.01.2019
17.	Latvia	--	initialled 12.10.2023	--	--
18.	Lithuania	n/a	15.02.2019	19.02.2020	01.01.2021
19.	Luxembourg	Synthesized Text (German only)	26.08.2009	17.12.2010	01.01.2011
20.	Malta	Synthesized Text (German only)	27.09.2013	01.07.2014	01.01.2015
21.	Monaco	n/a	28.06.2017	21.12.2017	01.01.2018
22.	Netherlands	n/a	03.06.2020	31.05.2021	01.01.2022
23.	Romania	n/a	10.11.2022	29.02.2024	01.01.2025
24.	San Marino	Synthesized Text (German only)	23.09.2009	19.01.2011	01.01.2012
25.	Singapore	Synthesized Text (German only)	27.06.2013	25.07.2014	01.01.2015
26.	Switzerland (Link Mutual Agreements) (Tax Agreement from 1995)	n/a	10.07.2015	22.12.2016	01.01.2016



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No.	Jurisdiction	<u>MLI</u>	Date signed	Entry into force	Effective date
27.	United Arab Emirates	Synthesized Text (German only)	01.10.2015	24.02.2017	01.01.2018
28.	United Kingdom	Synthesized Text (German only)	11.06.2012	19.12.2012	01.01.2013
29.	Uruguay	Synthesized Text (German only)	18.10.2010	03.09.2012	01.01.2013



List of all Tax Agreements regarding Exchange of Information

as of 29 November 2024

No.	Jurisdiction	Type of treaty	Date signed	Entry into force	Effective date
1.	Andorra	TIEA	18.09.2009	10.01.2011	01.01.2010
2.	Antigua and Barbuda	TIEA	24.11.2009	16.01.2011	01.01.2010
3.	Australia	TIEA	21.06.2011	21.06.2012	01.07.2011
4.	Austria	Tax Cooperation Agreement	29.01.2013	01.01.2014	01.01.2014
5.	AEOI-Agreement Liechtenstein-EU	AEOI-Agreement LI-EU	28.10.2015	01.01.2016	01.01.2016
6.	Belgium	TIEA	10.11.2009	12.06.2014	01.01.2015
7.	Canada	TIEA	31.01.2013	26.01.2014	01.01.2015
8.	China	TIEA	27.01.2014	03.08.2014	01.01.2015
9.	Denmark	TIEA	17.12.2010	07.04.2012	01.01.2011
10.	Faroe Island	TIEA	17.12.2010	03.04.2012	01.01.2011
11.	Finland	TIEA	17.12.2010	04.04.2012	01.01.2011
12.	France	TIEA	22.09.2009	19.08.2010	01.01.2010
13.	Germany	TIEA	02.09.2009	28.10.2010	01.01.2010
14.	Greenland	TIEA	17.12.2010	13.04.2012	01.01.2010
15.	Iceland	TIEA	17.12.2010	31.03.2012	01.01.2011
16.	India	TIEA	28.03.2013	18.01.2014	01.04.2013
17.	Ireland	TIEA	13.10.2009	30.06.2010	01.01.2010
18.	Italy	TIEA	26.02.2015	20.12.2016	26.02.2015
19.	Japan	TIEA	05.07.2012	29.12.2012	01.01.2013
20.	Mexico	TIEA	20.04.2013	24.07.2014	01.01.2015
21.	Monaco	TIEA	21.09.2009	14.07.2010	01.01.2010
22.	Multilateral Convention	MAC	21.11.2013	01.12.2016	01.01.2017
23.	Multilateral Agreement AEOI	MCAA-AEOI	29.10.2014	01.12.2016	01.01.2017
24.	Multilateral Agreement CbC	MCAA-CbC	27.01.2016	01.01.2017	01.01.2017
25.	Netherlands	TIEA	10.11.2009	01.12.2010	01.01.2010
26.	Norway	TIEA	17.12.2010	31.03.2012	01.01.2011
27.	South Africa	TIEA	29.11.2013	23.05.2015	01.01.2014
28.	St. Kitts and Nevis	TIEA	11.12.2009	14.02.2011	01.01.2010
29.	St. Vincent and Grenadines	TIEA	02.10.2009	16.05.2011	01.01.2010
30.	Sweden	TIEA	17.12.2010	08.04.2012	01.01.2011
31.	United Kingdom	TIEA	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	TIEA	08.12.2008	04.12.2009	01.01.2009
33.		FATCA Agreement/MoU	16.05.2014	22.01.2015	31.12.2014
34.		CAA-CbC-USA	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