



UK & Ireland Exchange of Information List

The Organization for Economic Co-operation and Development (OECD) had set up the Multilateral Competent Authority Agreement (MCAA). The objective of the MCAA is to create a framework for the systematic and periodic transmission of taxpayer information by the source country to the country of residence of the taxpayer under the Common Reporting Standard framework

Where two signatories both specify the other in their list of intended exchange partners then the MCAA will come into effect between those two signatories. Rules of procedure will be developed to determine the sequencing of notifications as well as any subsequent changes to the notification procedure.

Such bilateral exchange relationships are being put in place for the automatic exchange of Common Reporting Standard (CRS) information. The relationships shown below include those under the framework of Article 6 of the Multilateral Convention and the CRS MCAA, as well as exchange relationships based on bilateral agreements and the EU framework.

As of December 2016, and with under a year to go until the first exchange date on 30 September 2017, there are now already over 1300 bilateral exchange relationships activated with respect to jurisdictions committed to a 2017 timeline.

We are listing below the bilateral exchange relationships for automatic exchange of information signed by United Kingdom and Ireland as at January 2017. UK will exchange information in 2017 in relation to 2016.

The United Kingdom List

From Jurisdiction	To Jurisdiction	Legal Instrument
United Kingdom	Andorra	EU Agreement
United Kingdom	Argentina	CRS MCAA – Activated on 20 October 2016
United Kingdom	Austria	EU Directive 2014/107/UE
United Kingdom	Belgium	EU Directive 2014/107/UE
United Kingdom	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 20 October 2016
United Kingdom	Bulgaria	EU Directive 2014/107/UE
United Kingdom	Colombia	CRS MCAA – Activated on 22 December 2016
United Kingdom	Croatia	EU Directive 2014/107/UE
United Kingdom	Cyprus	EU Directive 2014/107/UE
United Kingdom	Czech Republic	EU Directive 2014/107/UE
United Kingdom	Denmark	EU Directive 2014/107/UE
United Kingdom	Estonia	EU Directive 2014/107/UE
United Kingdom	Faroe Islands	CRS MCAA – Activated on 20 October 2016
United Kingdom	Finland	EU Directive 2014/107/UE
United Kingdom	France	EU Directive 2014/107/UE
United Kingdom	Germany	EU Directive 2014/107/UE
United Kingdom	Gibraltar	UK – CDOT Agreement
United Kingdom	Greece	EU Directive 2014/107/UE
United Kingdom	Guernsey	UK – CDOT Agreement
United Kingdom	Hungary	EU Directive 2014/107/UE



United Kingdom	Iceland	CRS MCAA – Activated on 20 October 2016
United Kingdom	India	CRS MCAA – Activated on 20 October 2016
United Kingdom	Ireland	EU Directive 2014/107/UE
United Kingdom	Isle of Man	UK – CDOT Agreement
United Kingdom	Italy	EU Directive 2014/107/UE
United Kingdom	Jersey	UK – CDOT Agreement
United Kingdom	Korea	CRS MCAA – Activated on 20 October 2016
United Kingdom	Latvia	EU Directive 2014/107/UE
United Kingdom	Liechtenstein	EU Agreement
United Kingdom	Lithuania	EU Directive 2014/107/UE
United Kingdom	Luxembourg	EU Directive 2014/107/UE
United Kingdom	Malta	EU Directive 2014/107/UE
United Kingdom	Mexico	CRS MCAA – Activated on 20 October 2016
United Kingdom	Monaco	EU Agreement
United Kingdom	Netherlands	EU Directive 2014/107/UE
United Kingdom	Norway	CRS MCAA – Activated on 20 October 2016
United Kingdom	Poland	EU Directive 2014/107/UE
United Kingdom	Portugal	EU Directive 2014/107/UE
United Kingdom	Romania	EU Directive 2014/107/UE
United Kingdom	San Marino	EU Agreement
United Kingdom	Seychelles	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
United Kingdom	Slovak Republic	EU Directive 2014/107/UE
United Kingdom	Slovenia	EU Directive 2014/107/UE
United Kingdom	South Africa	CRS MCAA – Activated on 20 October 2016
United Kingdom	Spain	EU Directive 2014/107/UE
United Kingdom	Sweden	EU Directive 2014/107/UE
United Kingdom	Switzerland	EU Agreement

Ireland List

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Ireland	Andorra	EU Agreement
Ireland	Argentina	CRS MCAA – Activated on 20 October 2016
Ireland	Australia	CRS MCAA – Activated on 22 December 2016
Ireland	Austria	EU Directive 2014/107/UE
Ireland	Belgium	EU Directive 2014/107/UE
Ireland	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 20 October 2016
Ireland	Bulgaria	EU Directive 2014/107/UE
Ireland	Colombia	CRS MCAA – Activated on 22 December 2016
Ireland	Croatia	EU Directive 2014/107/UE
Ireland	Cyprus	EU Directive 2014/107/UE
Ireland	Czech Republic	EU Directive 2014/107/UE
Ireland	Denmark	EU Directive 2014/107/UE
Ireland	Estonia	EU Directive 2014/107/UE
Ireland	Faroe Islands	CRS MCAA – Activated on 20 October 2016
Ireland	Finland	EU Directive 2014/107/UE
Ireland	France	EU Directive 2014/107/UE
Ireland	Germany	EU Directive 2014/107/UE
Ireland	Gibraltar	EU Directive 2014/107/UE
Ireland	Greece	EU Directive 2014/107/UE



Ireland	Greenland	CRS MCAA – Activated on 22 December 2016
Ireland	Guernsey	CRS MCAA – Activated on 20 October 2016
Ireland	Hungary	EU Directive 2014/107/UE
Ireland	Iceland	CRS MCAA – Activated on 20 October 2016
Ireland	India	CRS MCAA – Activated on 20 October 2016
Ireland	Isle of Man	CRS MCAA – Activated on 20 October 2016
Ireland	Italy	EU Directive 2014/107/UE
Ireland	Jersey	CRS MCAA – Activated on 20 October 2016
Ireland	Korea	CRS MCAA – Activated on 20 October 2016
Ireland	Latvia	EU Directive 2014/107/UE
Ireland	Liechtenstein	EU Agreement
Ireland	Lithuania	EU Directive 2014/107/UE
Ireland	Luxembourg	EU Directive 2014/107/UE
Ireland	Malta	EU Directive 2014/107/UE
Ireland	Mauritius	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 22 December 2016
Ireland	Mexico	CRS MCAA – Activated on 20 October 2016
Ireland	Monaco	EU Agreement
Ireland	Netherlands	EU Directive 2014/107/UE
Ireland	Norway	CRS MCAA – Activated on 20 October 2016
Ireland	Poland	EU Directive 2014/107/UE
Ireland	Portugal	EU Directive 2014/107/UE
Ireland	Romania	EU Directive 2014/107/UE
Ireland	San Marino	EU Agreement
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Ireland	Slovenia	EU Directive 2014/107/UE
Ireland	South Africa	CRS MCAA – Activated on 20 October 2016
Ireland	Spain	EU Directive 2014/107/UE
Ireland	Sweden	EU Directive 2014/107/UE
Ireland	Switzerland	EU Agreement
Ireland	United Kingdom	EU Directive 2014/107/UE

PLEASE FEEL FREE TO CONTACT US WITH ANY QUESTIONS OR QUERIES.

TRUST 4 TRUST GROUP

EMAIL: INFO@TRUST4TRUST.COM

PH.: +41 91 220 4710

FAX: +41 91 220 4711