

Partners jurisdictions under the Automated Exchange of Information 01.01.2019

<u>Andorra</u>	<u>01.01.2018</u>
<u>Anguilla³</u>	<u>01.01.2019</u>
<u>Antigua and Barbuda⁴</u>	<u>01.01.2019</u>
<u>Argentina</u>	<u>01.01.2018</u>
<u>Aruba⁵</u>	<u>01.01.2019</u>
<u>Australia</u>	<u>01.01.2017</u>
<u>Bahamas³</u>	<u>01.01.2019</u>
<u>Bahrain³</u>	<u>01.01.2019</u>
<u>Barbados</u>	<u>01.01.2018</u>
<u>Belize⁵</u>	<u>01.01.2018</u>
<u>Bermuda³</u>	<u>01.01.2018</u>
<u>Brazil</u>	<u>01.01.2018</u>
<u>British Virgin Islands³</u>	<u>01.01.2018</u>
<u>Canada</u>	<u>01.01.2017</u>
<u>Cayman Islands³</u>	<u>01.01.2018</u>
<u>Chile</u>	<u>01.01.2018</u>
<u>China (People's Republic)</u>	<u>01.01.2018</u>
<u>Colombia</u>	<u>01.01.2018</u>
<u>Cook Islands⁵</u>	<u>01.01.2018</u>
<u>Costa Rica⁵</u>	<u>01.01.2018</u>
<u>Curaçao⁵</u>	<u>01.01.2018</u>
<u>European Union^{6,7}</u>	<u>01.01.2017</u>
<u>Faroe Islands</u>	<u>01.01.2018</u>
<u>Greenland</u>	<u>01.01.2018</u>
<u>Grenada⁵</u>	<u>01.01.2019</u>
<u>Guernsey</u>	<u>01.01.2017</u>
<u>Hong Kong⁸</u>	<u>01.01.2018</u>
<u>Isle of Man</u>	<u>01.01.2017</u>
<u>Iceland</u>	<u>01.01.2017</u>

<u>India</u>	<u>01.01.2018</u>
<u>Indonesia</u>	<u>01.01.2018</u>
<u>Israel⁹</u>	<u>01.01.2019</u>
<u>Japan</u>	<u>01.01.2017</u>
<u>Jersey</u>	<u>01.01.2017</u>
<u>Kuwait³</u>	<u>01.01.2019</u>
<u>Liechtenstein</u>	<u>01.01.2018</u>
<u>Malaysia</u>	<u>01.01.2018</u>
<u>Marshall Islands³</u>	<u>01.01.2019</u>
<u>Mauritius</u>	<u>01.01.2018</u>
<u>Mexiko</u>	<u>01.01.2018</u>
<u>Monaco</u>	<u>01.01.2018</u>
<u>Montserrat⁵</u>	<u>01.01.2018</u>
<u>Nauru³</u>	<u>01.01.2019</u>
<u>New Zealand</u>	<u>01.01.2018</u>
<u>Norway</u>	<u>01.01.2017</u>
<u>Overseas municipalities of the NL (Bonaire, Saint Eustatius, Saba)</u>	<u>01.01.2019</u>
<u>Panama⁵</u>	<u>01.01.2019</u>
<u>Qatar^{3,4}</u>	<u>01.01.2019</u>
<u>Russia</u>	<u>01.01.2018</u>
<u>Saint Kitts and Nevis⁵</u>	<u>01.01.2018</u>
<u>Saint Lucia⁵</u>	<u>01.01.2018</u>
<u>Saint Vincent and the Grenadines⁵</u>	<u>01.01.2018</u>
<u>San Marino</u>	<u>01.01.2018</u>
<u>Saudi Arabia</u>	<u>01.01.2018</u>
<u>Seychelles</u>	<u>01.01.2018</u>
<u>Singapore⁸</u>	<u>01.01.2018</u>
<u>South Africa</u>	<u>01.01.2018</u>
<u>South Korea</u>	<u>01.01.2017</u>

<u>Turks und Caicos Islands</u> ³	<u>01.01.2018</u>
<u>United Arab Emirates</u> ³	<u>01.01.2019</u>
<u>Uruguay</u>	<u>01.01.2018</u>

¹: Item number for parliamentary deliberations.

²: From the date of entry into force on 1 January of a certain year a jurisdiction is considered as a participating jurisdiction. Since then the financial institutions subject to the reporting requirement will collect – with the reservations of notes 3 and 4 – account information concerning persons resident for tax purposes in the respective partner jurisdictions from this date. This information will be exchanged between the competent authorities for the first time in the following year.

³: These jurisdictions have declared themselves to be "permanent non-reciprocal jurisdictions", i. e. they will supply account information to the partner jurisdictions on a permanent basis but will not receive such data.

⁴: As the convention on the mutual administrative assistance in tax matters will enter into force in 2019 in these partner jurisdictions, it will be applicable to taxable periods beginning on or after 1 January 2020. Therefore, the first exchange of information will be carried out in 2021.

⁵: These partner jurisdictions must implement a Global Forum action plan on confidentiality and data security. There will be no reciprocal exchange of data until this action plan has been successfully implemented. Reporting Swiss financial institutions must nevertheless collect the relevant data from the time of activation of the AEOI and forward it to the Federal Tax Administration by the specified deadline. The FTA will transmit this data to the partner jurisdictions only if they have satisfactorily implemented their action plan and an updated Global Forum review has confirmed this.

⁶: The bilateral AEOI agreement with the EU applies for all 28 EU member states and is also applicable for the Åland Islands, the Azores, French Guiana, Gibraltar, Guadeloupe, the Canary Islands, Madeira, Martinique, Mayotte, La Réunion and Saint Martin.

⁷: Cyprus and Romania must implement a Global Forum action plan on confidentiality and data security. The comments in note 5 apply also to these two countries.

⁸: Switzerland has signed bilateral agreements with Hong Kong and Singapore regarding the introduction of the AEOI from 2018/2019. The agreements are provisionally applied since 1 January 2018.

⁹: Israel has not adopted its national implementation legislation yet. As this constitutes a key condition for the introduction of the AEOI, the implementation of AEOI with Israel has to be postponed for one year (2019/2020 and not 2018/2019 as originally foreseen).