

Partners jurisdictions under the Automated Exchange of Information as of 01.01.2018

<b>Partner state</b>	<b>Entry into force<sup>2</sup></b>
Andorra	01.01.2018
Antigua and Barbuda	-- <sup>3</sup>
Argentina	01.01.2018
Aruba	-- <sup>3</sup>
Australia	01.01.2017
Barbados	01.01.2018
Belize	01.01.2018
Bermuda <sup>4</sup>	01.01.2018
Brazil	01.01.2018
British Virgin Islands <sup>4</sup>	01.01.2018
Canada	01.01.2017
Cayman Islands <sup>4</sup>	01.01.2018
Chile	01.01.2018
China (People's Republic)	01.01.2018
Colombia	01.01.2018
Cook Islands	01.01.2018
Costa Rica	01.01.2018
Curaçao	01.01.2018
European Union <sup>5</sup>	01.01.2017
Faroe Islands	01.01.2018
Greenland	01.01.2018
Grenada	-- <sup>3</sup>
Guernsey	01.01.2017
<a href="#">Hong Kong<sup>6</sup></a>	01.01.2018
Isle of Man	01.01.2017
Iceland	01.01.2017
India	01.01.2018
Indonesia	01.01.2018
Israel	01.01.2018
Japan	01.01.2017
Jersey	01.01.2017
Liechtenstein	01.01.2018
Malaysia	01.01.2018
Marshall Islands <sup>4</sup>	-- <sup>7</sup>
Mauritius	01.01.2018
Mexiko	01.01.2018
Monaco	01.01.2018
Montserrat	01.01.2018
New Zealand	01.01.2018
Norway	01.01.2017
Russia	01.01.2018
Saint Kitts and Nevis	01.01.2018
Saint Lucia	01.01.2018
Saint Vincent and the Grenadines	01.01.2018
San Marino	01.01.2018

<b>Partner state</b>	<b>Entry into force<sup>2</sup></b>
Saudi Arabia	01.01.2018
Seychelles	01.01.2018
Singapore <sup>6</sup>	01.01.2018
South Africa	01.01.2018
South Korea (South Korea)	01.01.2017
Turks und Caicos Islands <sup>4</sup>	01.01.2018
United Arab Emirates <sup>4</sup>	-- <sup>7</sup>
Uruguay	01.01.2018

<sup>1</sup>: Item number for parliamentary deliberations.

<sup>2</sup>: Entry into force on 1 January 2017 or 1 January 2018 means that the financial institutions subject to the reporting requirement will collect account information concerning persons resident for tax purposes in the respective partner states from this date. This information collected in 2017 or 2018 will be exchanged between the competent authorities for the first time in the autumn of 2018 or 2019, respectively.

<sup>3</sup>: These states and territories do not meet the requirements of the global AEOI standard at present and have postponed the introduction of the AEOI.

<sup>4</sup>: These states and territories have declared themselves to be "permanent non-reciprocal jurisdictions", i.e. they will supply account information to the partner states on a permanent basis but will not receive such data.

<sup>5</sup>: 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, Réunion and Saint Martin.

<sup>6</sup>: Switzerland has signed bilateral agreements with Hong Kong and Singapore regarding the introduction of the AEOI from 2018/2019. The agreements will be applied provisionally from 1 January 2018. Parliament will deliberate on the approval of the agreements in 2018.

<sup>7</sup>: These states have not yet submitted their partner state notifications. The AEOI will thus be activated at a later date.