Recent Developments in Tax Legislation

Decision A. 1153/2024 Amending Decision POL.1135/2017 on the Reportable and Participating Jurisdictions Under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information

1. By way of Decision A. 1153/2024 (the **Decision**), the Independent Authority of Public Revenues (IAPR) amended the list of Reportable Jurisdictions related to the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (**MCAA**) based on the declarations of intent by all jurisdictions that have signed the MCAA as to the year of the first exchange of information.
2. Greece intends to apply the MCAA to the following jurisdictions:

A/A	Country	Country Code	Tax Year
1	Albania	AL	2020
2	Anguilla	AI	2017
3	Antigua and Barbuda	AG	2018
4	Argentina	AR	2017
5	Armenia	AM	2025
6	Aruba	AW	2018

7	Australia	AU	2018
8	Azerbaijan	AZ	2018
9	Bahamas	BS	2018
10	Bahrain	BH	2018
11	Barbados	BB	2018
12	Belize	BZ	2018
13	Bermuda	BM	2017
14	Brazil	BR	2018
15	British Virgin Islands	VG	2017
16	Brunei	BN	2018
17	Cameroon	CM	2026
18	Canada	CA	2018
19	Cayman Islands	KY	2017
20	Chile	CL	2018
21	China	CN	2018
22	Colombia	CO	2017
23	Cook Islands	CK	2018
24	Costa Rica	CR	2018
25	Curaçao	CW	2018
26	Dominica	DM	2018
27	Ecuador	EC	2021

28	Faroe Islands	FO	2017
29	Georgia	GE	2024
30	Ghana	GH	2019
31	Gibraltar	GI	2017
32	Greenland	GL	2018
33	Grenada	GD	2018
34	Guernsey	GG	2017
35	Hong Kong, China	HK	2018
36	Iceland	IS	2017
37	India	IN	2017
38	Indonesia	ID	2018
39	Isle of Man	IM	2017
40	Israel	IL	2018
41	Jamaica	JM	2022
42	Japan	JP	2018
43	Jersey	JE	2017
44	Kazakhstan	KZ	2021
45	Kenya	KE	2024
46	Korea	KR	2017
47	Kuwait	KW	2019
48	Lebanon	LB	2018

49	Liberia	LR	first date not yet specified
50	Macao, China	MO	2018
51	Malaysia	MY	2018
52	Maldives	MV	2022
53	Marshall Islands	MH	2018
54	Mauritius	MU	2018
55	Mexico	MX	2017
56	Moldova	MD	2024
57	Montenegro	ME	2023
58	Montserrat	MS	2017
59	Morocco	MA	2025
60	Nauru	NR	2018
61	Netherlands (in respect to BQ ISO code territories: the islands of Bonaire, Sint Eustatius and Saba)	NL	2017
62	New Caledonia	NC	2020
63	New Zealand	NZ	2018
64	Nigeria	NG	2020
65	Niue	NU	2018
66	Norway	NO	2017
67	Oman	OM	2020
68	Pakistan	PK	2018

69	Panama	PA	2018
70	Peru	PE	2020
71	Qatar	QA	2018
72	Russian Federation	RU	2018
73	Rwanda	RW	2025
74	Saint Kitts and Nevis	KN	2018
75	Saint Lucia	LC	2018
76	Saint Vincent and the Grenadines	VC	2018
77	Samoa	WS	2018
78	Saudi Arabia	SA	2018
79	Senegal	SN	2025
80	Seychelles	SC	2017
81	Singapore	SG	2018
82	Sint Maarten	SX	2018
83	South Africa	ZA	2017
84	Thailand	TH	2023
85	Turkey	TR	2018
86	Turks and Caicos Islands	TC	2017
87	Uganda	UG	2025
88	Ukraine	UA	2024
89	United Arab Emirates	AE	2018

90	United Kingdom	UK	2017
91	Uruguay	UY	2018
92	Vanuatu	VU	2018



KEY CONTACTS

Fotodotis Malamas
Partner
fmalamas@bernitsaslaw.com

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