



Country list for the exchange of country-by-country reports

During its meeting on 18 October 2017, the Federal Council established that Switzerland intends to exchange country-by-country reports with all countries that have signed the CbC MCAA or are member states of the Inclusive Framework on BEPS at the time of the Swiss notification in December 2017. However, the CbC MCAA will not be applicable between Switzerland and another state until the other state has also included Switzerland on its list.

As of 18 October 2017, the following countries had signed the CbC MCAA or were members of the Inclusive Framework on BEPS (last amendment on date of notification):

Andorra
Angola
Argentina
Australia
Austria
Barbados
Belgium
Belize
Benin
Bermuda
Botswana
Brazil
British Virgin Islands
Brunei Darussalam
Bulgaria
Burkina Faso
Cameroon
Canada
Cayman Islands
Chile
China
Colombia
Congo
Costa Rica
Côte d'Ivoire
Croatia
Curaçao
Cyprus
Czech Republic
Democratic Republic of the Congo
Denmark
Djibouti
Egypt
Estonia

Finland
France
Gabon
Georgia
Germany
Greece
Guernsey
Haiti
Hong Kong
Hungary
Iceland
India
Indonesia
Ireland
Isle of Man
Israel
Italy
Jamaica
Japan
Jersey
Kazakhstan
Kenya
Korea
Latvia
Liberia
Liechtenstein
Lithuania
Luxembourg
Macau
Malaysia
Malta
Mauritius
Mexico
Monaco
Montserrat

Netherlands
New Zealand
Nigeria
Norway
Pakistan
Panama
Papua New Guinea
Paraguay
Peru
Poland
Portugal
Romania
Russia
San Marino
Saudi Arabia
Senegal
Seychelles
Sierra Leone
Singapore
Slovak Republic
Slovenia
South Africa
Spain
Sri Lanka
Sweden
Thailand
Turkey
Turks and Caicos Islands
Ukraine
United Kingdom
United States
Uruguay
Vietnam