

## Update on the list of countries that have reached FATCA Intergovernmental Agreements (“IGAs”) in substance with the U.S.

### Closing the distance

Global Financial Services Industry



#### Update on list of countries that have reached FATCA IGAs in substance with U.S.

In Announcement 2014-17, the U.S. Treasury Department (“Treasury”) and Internal Revenue Service (“IRS”) announced that jurisdictions listed on the Treasury and IRS website as having an IGA in effect will include jurisdictions that, before July 1, 2014, have reached agreements in substance with the United States on the terms of the IGA and have consented to be included on the website, even though those agreements have not been signed. These countries will be treated as having signed an IGA until December 31, 2014, the date by which the IGA must be signed in order for this status to continue without interruption.

The list of jurisdictions treated as having an IGA in effect, as well as the list of countries with signed IGAs, is available at the following Treasury and IRS addresses:

<http://www.treasury.gov/resource-center/tax-policy/treaties/Pages/FATCA-Archive.aspx>

<http://www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions>

As of June 3, 2014, the following jurisdictions have reached agreements in substance and have consented to being included on this list (the most recent being Turkey):

**Model 1 IGA**

Azerbaijan (5-16-2014)  
Bahamas (4-17-2014)  
Barbados (5-27-2014)  
Brazil (4-2-2014)  
British Virgin Islands (4-2-2014)  
Bulgaria (4-23-2014)  
Colombia (4-23-2014)  
Croatia (4-2-2014)  
Curaçao (4-30-2014)  
Czech Republic (4-2-2014)  
Cyprus (4-22-2014)  
India (4-11-2014)  
Indonesia (5-4-2014)  
Israel (4-28-2014)  
Kosovo (4-2-2014)  
Kuwait (5-1-2014)  
Latvia (4-2-2014)  
Lithuania (4-2-2014)  
New Zealand (4-2-2014)  
Panama (5-1-2014)  
Peru (5-1-2014)  
Poland (4-2-2014)  
Portugal (4-2-2014)  
Qatar (4-2-2014)  
Romania (4-2-2014)  
Seychelles (5-28-2014)  
Singapore (5-5-2014)  
Slovak Republic (4-11-2014)  
South Africa (4-2-2014)  
South Korea (4-2-2014)  
Sweden (4-24-2014)  
Turks and Caicos Islands (5-12-2014)  
Turkey (6-03-2014)  
United Arab Emirates (5-23-2014)

**Model 2 IGA**

Armenia (5-8-2014)  
Hong Kong (5-9-2014)

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