



Global summary IGA agreements

Foreign Account Tax Compliance Act (FATCA)
Intergovernmental Agreements (IGAs)

February 23, 2015



Preface

The development of Intergovernmental Agreements (IGAs) to implement the tax reporting and withholding procedures associated with FATCA continues. The US Treasury has released Model agreements to implement FATCA. These agreements serve as a baseline for negotiations between the US and FATCA partner countries. They continue to be updated as additional IGAs are promulgated. In addition to countries that have signed IGAs, the US Department of the Treasury will treat an IGA as “in effect” with a partner jurisdiction if the United States has reached an agreement in substance.

The “**IGA Global Summary**” slides provide a high-level summary of all countries with agreements or agreements in substance which directly line up with the updates published on the [US Department of the Treasury FATCA resource center](#).

The downloadable **IGA Global Summary** slide deck is reviewed on a weekly basis with a date reference of the Treasury’s last site update.

IGAs in negotiations and IGAs signed to date

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World map



EMEA: IGAs in negotiations and IGAs signed to date *

EMEA

Europe

Albania	TBD
Andorra	TBD
Armenia	Model 2 (5/8/2014)
Austria	Model 2 (4/28/2014)
Azerbaijan	Model 1 (5/16/2014)
Belarus	Model 1 (06/06/14)
Belgium	Model 1 (04/23/14)
Bosnia	TBD
Bulgaria	Model 1 (12/05/14)
Croatia	Model 1 (04/02/14)
Cyprus	Model 1 (12/02/14)
Czech Republic	Model 1 (08/04/14)
Denmark	Model 1 (11/19/12)
Estonia	Model 1 (04/11/14)
Faroe Islands	TBD
Finland	Model 1 (03/05/14)
France	Model 1 (11/14/13)
Georgia	Model 1 (06/12/14)
Germany	Model 1 (05/31/13)
Gibraltar	
(UK's Overseas Territories)	Model 1 (05/08/14)
Greece	Model 1 (11/30/14)
Greenland	Model 1 (06/29/14)
Guernsey	
(UK's Crown Dependencies)	Model 1 (12/13/13)
Hungary	Model 1 (02/04/14)
Iceland	Model 1 (11/30/14)
Ireland	Model 1 (01/23/13)
Isle of Man	
(UK's Crown Dependencies)	Model 1 (12/13/13)
Italy	Model 1 (01/10/14)
Jersey	
(UK's Crown Dependencies)	Model 1 (12/13/13)
Kazakhstan	Model 1 (11/30/14)
Kosovo	Model 1 (04/02/14)
Kyrgyzstan	TBD
Latvia	Model 1 (06/27/14)
Liechtenstein	Model 1 (05/19/14)
Lithuania	Model 1 (08/26/14)
Luxembourg	Model 1 (03/28/14)
Macedonia	TBD
Malta	Model 1 (12/16/13)
Moldova	Model 2 (11/26/14)
Monaco	TBD
Montenegro	Model 1 (06/30/14)
Netherlands	Model 1 (12/18/13)
Norway	Model 1 (04/15/13)
Poland	Model 1 (10/07/14)
Portugal	Model 1 (04/02/14)
Romania	Model 1 (04/02/14)
Russian Federation	TBD

Europe (cont.)

San Marino	Model 2 (06/30/14)
Serbia	Model 1 (06/30/14)
Slovak Republic	Model 1 (04/11/14)
Slovenia	Model 1 (06/02/14)
Spain	Model 1 (05/14/13)
Sweden	Model 1 (08/08/14)
Switzerland	Model 2 (02/14/13)
Tajikistan	TBD
Turkey	Model 1 (06/03/14)
Turkmenistan	Model 1 (06/03/14)
Ukraine	Model 1 (06/26/14)
United Kingdom	Model 1 (09/12/12)
Uzbekistan	Model 1 (06/30/14)
Vatican City (Holy See)	Model 1 (11/30/14)

Middle East

Afghanistan	TBD
Bahrain	Model 1 (06/30/14)
Iran	TBD
Iraq	Model 2 (06/30/14)
Israel	Model 1 (06/30/14)
Jordan	TBD
Kuwait	Model 1 (05/01/14)
Lebanon	TBD
Oman	TBD
Qatar	Model 1 (01/07/15)
Saudi Arabia	Model 1 (06/24/14)
Syria	TBD
United Arab Emirates	Model 1 (05/21/14)
Yemen	TBD

Africa

Algeria	Model 1 (06/30/14)
Angola	Model 1 (11/30/14)
Benin	TBD
Botswana	TBD
Burkina	TBD
Burundi	TBD
Cabo Verde	Model 1 (06/30/14)
Cameroon	TBD
Central African Republic	TBD
Chad	TBD
Comoros	TBD
Congo	TBD
Congo, Democratic Republic of	TBD
Djibouti	TBD
Egypt	TBD

Africa (cont.)

Equatorial Guinea	TBD
Eritrea	TBD
Ethiopia	TBD
Gabon	TBD
Gambia	TBD
Ghana	TBD
Guinea	TBD
Guinea-Bissau	TBD
Ivory Coast	TBD
Kenya	TBD
Lesotho	TBD
Liberia	TBD
Libya	TBD
Madagascar	TBD
Malawi	TBD
Mali	TBD
Mauritius	Model 1 (12/27/13)
Morocco	TBD
Mozambique	TBD
Namibia	TBD
Niger	TBD
Nigeria	TBD
Rwanda	TBD
Sao Tome and Principe	TBD
Senegal	TBD
Seychelles	Model 1 (05/28/14)
Sierra Leone	TBD
Somalia	TBD
South Africa	Model 1 (06/09/14)
South Sudan	TBD
Sudan	TBD
Swaziland	TBD
Tanzania	TBD
Togo	TBD
Tunisia	Model 1 (11/30/14)
Uganda	TBD
Zambia	TBD
Zimbabwe	TBD

* Treasury updates as of 1/8/2015

Model 1 IGA signed
Model 2 IGA signed
Agreed to in Substance

Americas: IGAs in negotiations and IGAs signed to date *

Americas

North America

Canada	Model 1 (02/05/14)
Mexico	Model 1 (11/19/12)

Caribbean

Anguilla (UK's Overseas Territories)	Model 1 (06/30/14)
Antigua and Barbuda	Model 1 (06/03/14)
Bahamas	Model 1 (11/03/14)
Barbados	Model 1 (11/17/14)
Bermuda (UK's Overseas Territories)	Model 2 (12/19/13)
British Virgin Islands (UK's Overseas Territories)	Model 1 (06/30/14)
Cayman Islands (UK's Overseas Territories)	Model 1 (11/29/13)
Cuba	TBD
Curacao	Model 1 (12/16/14)
Dominica	Model 1 (06/19/14)
Dominican Republic	Model 1 (06/30/14)
Grenada	Model 1 (06/16/14)
Haiti	Model 1 (06/30/14)
Jamaica	Model 1 (05/01/14)
Montserrat	Model 1 (11/30/14)
Saint Kitts and Nevis	Model 1 (06/04/14)
Saint Lucia	Model 1 (06/12/14)
Saint Maarten	TBD
Saint Vincent and the Grenadines	Model 1 (06/02/14)
Trinidad and Tobago	Model 1 (11/30/14)
Turks and Caicos Island (UK's Overseas Territories)	Model 1 (12/01/14)

Central America

Belize	TBD
Costa Rica	Model 1 (11/26/13)
El Salvador	TBD
Guatemala	TBD
Honduras	Model 1 (03/31/14)
Nicaragua	Model 2 (06/30/14)
Panama	Model 1 (05/01/14)

South America

Argentina	TBD
Bolivia	TBD
Brazil	Model 1 (09/23/14)
Chile	Model 2 (03/05/14)
Colombia	Model 1 (04/23/14)
Ecuador	TBD
Guyana	Model 1 (06/24/14)
Paraguay	Model 2 (06/06/14)
Peru	Model 1 (05/01/14)
Suriname	TBD
Uruguay	TBD
Venezuela	TBD

* Treasury updates as of 1/8/2015

Model 1 IGA signed

Model 2 IGA signed

Agreed in Substance

APAC: IGAs in negotiations and IGAs signed to date *

APAC

Asia

Bangladesh	TBD
Bhutan	TBD
Brunei	TBD
Burma (Myanmar)	TBD
Cambodia	Model 1 (11/30/14)
China	Model 1 (06/26/14)
East Timor	TBD
Hong Kong	Model 2 (11/13/14)
India	Model 1 (04/11/14)
Indonesia	Model 1 (05/04/14)
Japan	Model 2 (06/11/13)
Laos	TBD
Macau	Model 2 (11/30/14)
Malaysia	Model 1 (06/30/14)
Maldives	TBD
Mongolia	TBD
Nepal	TBD
Pakistan	TBD
Philippines	Model 1 (11/30/14)
Singapore	Model 1 (12/09/14)
South Korea	Model 1 (04/02/14)
Sri Lanka	TBD
Taiwan	Model 2 (06/23/14)
Thailand	Model 1 (06/24/14)
Vietnam	TBD

Australia-Oceania

Australia	Model 1 (04/28/14)
Fiji	TBD
Kiribati	TBD
Marshall Islands	TBD
Micronesia	TBD
Nauru	TBD
New Zealand	Model 1 (06/12/14)
Palau	TBD
Papua New Guinea	TBD
Samoa	TBD
Solomon Islands	TBD
Tonga	TBD
Tuvalu	TBD
Vanuatu	TBD

* Treasury updates as of 1/8/2015

Model 1 IGA signed

Model 2 IGA signed

Agreed to in Substance

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