



# FATCA

## IGA global summary

November 17, 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**” provides 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](#).

# IGAs in negotiations and IGAs signed to date

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| Americas (North/Caribbean/Central/South) | 6 |
| APAC (Asia/Australia-Oceania)            | 7 |

# World map



# EMEA: IGAs in negotiations and IGAs signed to date \*

## EMEA

### Europe

|                             |                    |
|-----------------------------|--------------------|
| Albania                     | TBD                |
| Andorra                     | TBD                |
| Armenia                     | Model 2 (5/8/14)   |
| Austria                     | Model 2 (4/28/14)  |
| Azerbaijan                  | Model 1 (9/09/15)  |
| Belarus                     | Model 1 (03/18/15) |
| Belgium                     | Model 1 (04/23/14) |
| Bosnia                      | TBD                |
| Bulgaria                    | Model 1 (12/05/14) |
| Croatia                     | Model 1 (03/20/15) |
| 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 (07/10/15) |
| 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 (05/26/15) |
| 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 (02/26/15) |
| 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 (08/06/15) |
| Romania                     | Model 1 (05/28/15) |
| Russian Federation          | TBD                |

### Europe (cont.)

|                         |                    |
|-------------------------|--------------------|
| San Marino              | Model 2 (10/28/15) |
| Serbia                  | Model 1 (06/30/14) |
| Slovak Republic         | Model 1 (07/31/15) |
| 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 (07/29/15) |
| Turkmenistan            | Model 1 (06/03/14) |
| Ukraine                 | Model 1 (06/26/14) |
| United Kingdom          | Model 1 (09/12/12) |
| Uzbekistan              | Model 1 (04/03/15) |
| Vatican City (Holy See) | Model 1 (06/10/15) |

### 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 (04/29/15) |
| Lebanon              | TBD                |
| Oman                 | TBD                |
| Qatar                | Model 1 (01/07/15) |
| Saudi Arabia         | Model 1 (06/24/14) |
| Syria                | TBD                |
| United Arab Emirates | Model 1 (06/17/15) |
| Yemen                | TBD                |

### Africa

|                               |                    |
|-------------------------------|--------------------|
| Algeria                       | Model 1 (10/13/15) |
| Angola                        | Model 1 (11/09/15) |
| 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 11/10/2015

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<br>(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<br>(UK's Overseas Territories)                 | Model 2 (12/19/13) |
| British Virgin Islands<br>(UK's Overseas Territories)  | Model 1 (06/30/14) |
| Cayman Islands<br>(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 (09/08/15) |
| Saint Kitts and Nevis                                  | Model 1 (08/31/15) |
| Saint Lucia  | Model 1 (06/12/14) |
| Saint Maarten  | TBD                |
| Saint Vincent and the Grenadines                       | Model 1 (08/18/15) |
| Trinidad and Tobago                                    | Model 1 (11/30/14) |
| Turks and Caicos Island<br>(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 (05/20/15) |
| 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 11/10/2015

Model 1 IGA signed

Model 2 IGA signed

Agreed to 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 (09/14/15) |
| China           | Model 1 (06/26/14) |
| East Timor      | TBD                |
| Hong Kong       | Model 2 (11/13/14) |
| India           | Model 1 (07/09/15) |
| 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 (07/13/15) |
| Singapore       | Model 1 (12/09/14) |
| South Korea     | Model 1 (06/10/15) |
| 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 11/10/2015

Model 1 IGA signed

Model 2 IGA signed

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