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By PwC Deutschland | 05. Februar 2018

Automatic exchange of financial accounts information to 30 September 2018: preliminary list of participating countries

The Ministry of Finance published a circular on 2 February 2018 with a preliminary list of countries participating in the automatic exchange of information in the period to 30 September 2018. The final list should be available by the end of June 2018.

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According to the Exchange of Information – Financial Accounts Act (“the Act”) the Federal Central Tax Office will exchange information on financial accounts for the calendar year 2017 to certain listed countries on 30 September 2018. Reporting financial institutions are obliged to provide the relevant information by 31 July 2018.

According to Section 1 (1) of the Act, the automatic exchange will involve the following countries:

1. EU Member States;

2. Third Countries which have signed the mutual agreement of 29 October 2014;

3. Third Countries which have signed an agreement with the EU;

4. Third Countries which have signed a bilateral agreement with Germany.

With its circular, the Ministry of Finance has provided a preliminary list for 2018 of the countries participating in the automatic exchange of information. A final list should be due by the end of June 2018.

Source:

Circular of the Ministry of Finance dated 1 February 2018 (IV B 6 – S 1315/13/10021 : 050)

Schlagwörter

automatic exchange of financial account information