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• At the OECD Headquarters in Paris, Mr. Cao Anh Tuan, Deputy Finance Minister of

Viet Nam, signed the world's widest-reaching international treaty for multilateral tax co-

operation, the Multilateral Convention on Mutual Administrative Assistance in Tax

September 12, 2024

Matters (or the Convention)

This means not so long before Global Forum presses Vietnam to join.

# 147 countries particpate in the OECD Multilateral Convention as at September 2024

- Vietnam signing, brings the total number of jurisdictions that participate in the Convention to 147 jurisdictions that participate in it, including 17 jurisdictions covered by territorial extension.
- This represents a wide range of countries including all G20 countries, all BRIICS, all OECD countries, major financial centres and an increasing number of developing countries.

		ORIGINAL CONVENTION			PROTOCOL (P)/ AMENDED CONVENTION (AC)		
	country/jurisdiction*	SIGNATURE (Opened on 25-01-1988)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FORCE	SIGNATURE (Opened on 27-05-2010)	DEPOSIT OF INSTRUMENT OF RATIFICATION, ACCEPTANCE OR APPROVAL	ENTRY INTO FOR
131.	SOUTH AFRICA				03-11-2011 (AC)	21-11-2013	01-03-2014
132.	SPAIN	12-11-2009	10-08-2010	01-12-2010	11-03-2011 (P)	28-09-2012	01-01-2013
133.	SWEDEN	20-04-1989	04-07-1990	01-04-1995	27-05-2010 (P)	27-05-2011	01-09-2011
134.	SWITZERLAND				15-10-2013 (AC)	26-09-2016	01-01-2017
135.	THAILAND				03-06-2020 (AC)	22-12-2021	01-04-2022
136.	TOGO				30-01-2020 (AC)		
137.	TUNISIA				16-07-2012 (AC)	31-10-2013	01-02-2014
138.	TÜRKIYE				03-11-2011 (AC)	26-03-2018	01-07-2018
139.	TURKS & CAICOS ISLANDS 18						01-12-2013
140.	UGANDA				04-11-2015 (AC)	26-05-2016	01-09-2016
141.	UKRAINE	20-12-2004	26-03-2009	01-07-2009	27-05-2010 (P)	22-05-2013	01-09-2013
142.	UNITED ARAB EMIRATES				21-04-2017 (AC)	21-05-2018	01-09-2018
143.	UNITED KINGDOM	24-05-2007	24-01-2008	01-05-2008	27-05-2010 (P)	30-06-2011	01-10-2011
144.	UNITED STATES	28-06-1989	13-02-1991	01-04-1995	27-05-2010 (P)		
145.	URUGUAY				01-06-2016 (AC)	31-08-2016	01-12-2016
146.	VANUATU				21-06-2018 (AC)	28-08-2018	01-12-2018
147.	VIET NAM				22-03-2023 (AC)	31-08-2023	01-12-2023

#### The Convention

- The Convention enables jurisdictions to engage in a wide range of mutual assistance in tax matters: exchange of information on request, spontaneous exchange, automatic exchange, tax examinations abroad, simultaneous tax examinations and assistance in tax collection.
- It guarantees extensive safeguards for the protection of taxpayers' rights.

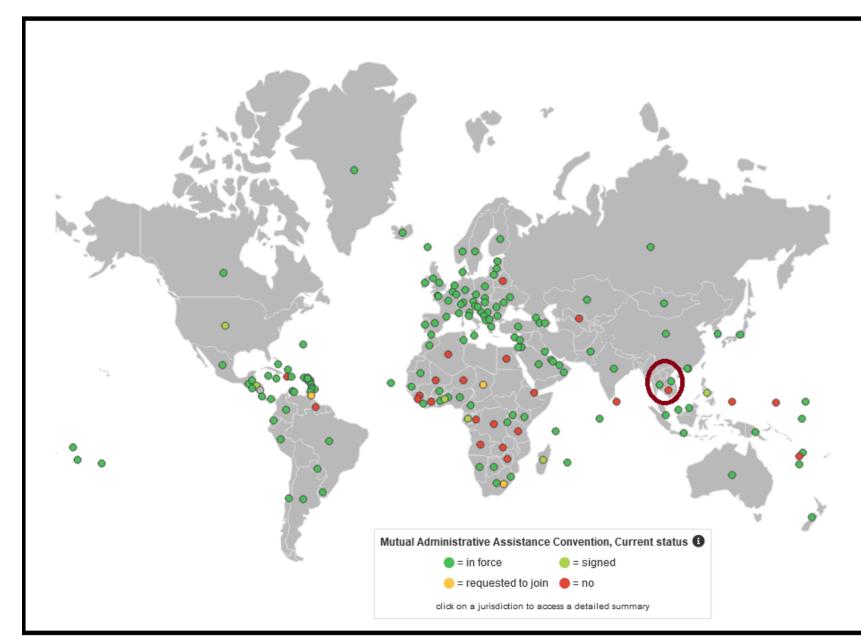
### The Convention is the primary instrument for swift implementation of CRS

• The Standard for Automatic Exchange of Financial Account Information in Tax Matters

(Common Reporting Standard (CRS)). The CRS – developed by the OECD and G20
countries – enables more than 110 jurisdictions to automatically exchange offshore financial account information.

## What about Cambodia?

Errr, not so fast....



Exchange of information on request (EOIR)	
Global Forum membership	y€
EOIR rating round 1	not reviewe
EOIR rating round 2	scheduled Q4 202
Mutual Administrative Assistance Convention	r
Automatic exchange of information (AEOI)	
Commitment to AEOI (CRS)	not committed to specific da
CRS MCAA signed	not applicab
Review of the AEOI legal frameworks	not yet reviewe
Initial review of effectiveness in practice of AEOI	not yet reviewe
Mutual Administrative Assistance Convention	ı
With respect to the Commitment to AEOI (CRS), the Global Foru Information for Tax Purposes endorsed the AEOI Standard in 20 jurisdiction is committed to the implementation of the Standard	)14. As a Global Forum member, this . However, this jurisdiction has not y
been required to commit to a date to commence exchanges and	d nas not yet decided on such a date
BEPS	d nas not yet decided on such a date
BEPS Inclusive Framework on BEPS membership	
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Mark Morris
CRS and CARF expert. No, truly.

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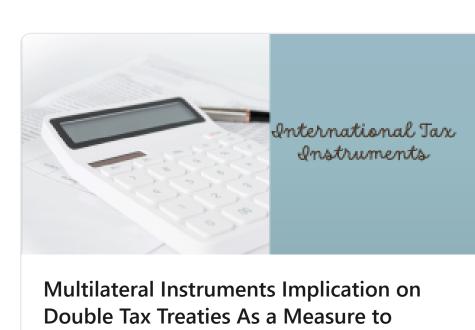
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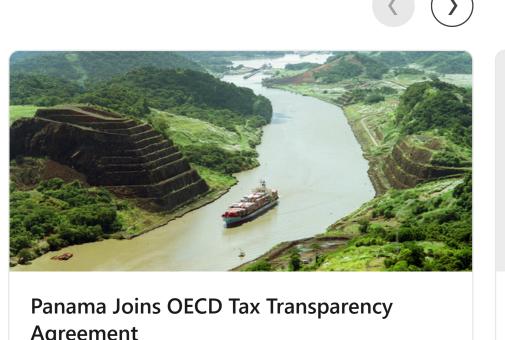
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Agreement
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**Prevent BEPS** 

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