

Germany Publishes Provisional List of Participating Jurisdictions for Automatic Exchange of Financial Account Information

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Report from IBFD Tax Treaties Unit

The German tax authority recently published CRS Newsletter 01/2024 which includes the provisional list of participating jurisdictions, as of 1 March 2024, for the purpose of the automatic exchange of financial account information under [DAC2](#), the [CRS MCAA](#) and bilateral automatic exchange agreements.

The provisional list of participating jurisdictions adds Georgia, Kenya, Liberia, Moldova, Montenegro, Thailand, Uganda and Ukraine. The reporting deadline for the 2023 reporting period is 31 July 2024.

CRS Newsletter 01/2024 additionally includes an extension to the non-objection waiver referenced in CRS Newsletter 01/2023, as well as updates to the Communication Manual Part 2 and Part 4 on CRS data transmission and XML schema, respectively.

For more details, see [CRS Newsletter 01/2024](#) (in German).