

Germany; OECD

# Germany Publishes Fifth Regulation Amending List of Jurisdictions Under Country-by-Country Reporting

27 February 2023

Report from IBFD Tax Treaties Unit

On 21 February 2023, the Ministry of Finance of Germany updated the list of jurisdictions participating under the [Multilateral Competent Authority Agreement \(MCAA\) \(2016\)](#) on the automatic exchange of Country-by-Country reports (CbC MCAA).

For the full text of the Decree, published in Official Gazette (*Bundesgesetzblatt*) No. 58 of 27 February 2023, see [here](#) (in German only).

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