European Union; Andorra; Liechtenstein; Monaco; San Marino; Switzerland

## European Commission Recommends Amendment to EU's Automatic Exchange of Information Agreements with Andorra, Liechtenstein, Monaco, San Marino and Switzerland

19 January 2024

Report from IBFD Tax Treaties Unit

On 17 January 2024, the European Commission submitted to the Council of the European Union a Recommendation for a Council Decision concerning the amendment of five agreements on the automatic exchange of information between the EU and five non-EU countries, namely Andorra, Liechtenstein, Monaco, San Marino and Switzerland. The Recommendation calls for the Council to authorize the Commission to negotiate amendments to bring the five agreements in line with DAC8 and the latest version of the OECD's Common Reporting Standard, which takes into account the Crypto-Asset Reporting Framework (CARF). Further developments will be reported as they occur.

European Union; Andorra; Liechtenstein; Monaco; San Marino; Switzerland - European Commission Recommends Amendment to EU's Automatic Exchange of Information Agreements with Andorra, Liechtenstein, Monaco, San Marino and Switzerland (19 Jan. 2024), News IBFD.

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