## Anguilla Suspends Exchange of Tax Information with Belarus and with Russia

23 August 2023

Report from IBFD Tax Treaties Unit

According to a press release of 21 August 2023, published by the Anguillian government, Anguilla, in solidarity with the United Kingdom (see United Kingdom Suspends Exchange of Tax Information with Belarus and with Russia (18 March 2022)), suspends its tax information sharing and exchange with Belarus and with Russia.

Anguilla exchanges tax information with Belarus and Russia under the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MCAA), as amended by the 2010 protocol. The exchange of tax information is part of collaboration to address tax compliance risks.

The suspension decision taken by Anguilla means that, effective from 21 August 2023, Russia will not receive information under any of the Anguilla's exchange of information agreements:

- 1. Exchange of Information on Request (EoIR);
- 2. the Multilateral Competent Authority Agreement on Automatic Exchange of Information Agreement (2014) (CRS-MCAA) on the introduction of the automatic exchange of information in tax matters on a reciprocal basis; or
- 3. the Multilateral Competent Authority Agreement (MCAA) (2016) on the automatic exchange of Country-by-Country reports (CbC MCAA).

Belarus is not signed up to the CRS or CBC, so only EoIR information is being suspended.

Further developments will be reported as they occur.

Anguilla; Belarus; Russia; Council of Europe; OECD - Anguilla Suspends Exchange of Tax Information with Belarus and with Russia (23 Aug. 2023), News IBFD.

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