

Germany; Israel; OECD

Germany Publishes Notice on Effective Date for Israel Under CbC MCAA

5 January 2023

Report from IBFD Tax Treaties Unit

On 9 December 2022, the German government published a notice under the [Multilateral Competent Authority Agreement \(MCAA\) \(2016\)](#) on the automatic exchange of Country-by-Country reports (CbC MCAA). The notice specified that the CbC MCAA became effective for Germany in relation to Israel on 28 September 2022.

The full text of the notice, published in Official Gazette (*Bundesgesetzblatt*) No. 24 of 29 December 2022, can be found [here](#) (in German only).

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