

Germany and United States Sign Competent Authority Arrangement Under Exchange of Country-By-Country Reports 2020 Agreement

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Report from IBFD Tax Treaties Unit

On 24 March 2023, Germany and the United States signed the [Competent Authority Arrangement](#) (CAA) to the not yet in force intergovernmental (IGA) [Germany - United States Agreement on Exchange of Country-by-Country \(CbC\) Reports \(2020\)](#).

The CAA was signed under section 2 of the 2020 CbC agreement (IGA), providing the scope of the exchange of CbC Reports and certain other relevant matters, and will enter into force on the date of entry into force of the CbC agreement (IGA). Further developments will be reported as they occur.

Germany; United States - Germany and United States Sign Competent Authority Arrangement Under Exchange of Country-By-Country Reports 2020 Agreement (03 Apr. 2023), News IBFD.

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