

Germany and United States Sign Joint Statement on Spontaneous Exchange of Country-By-Country Reports for Fiscal Years Beginning in 2021

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Report from IBFD Tax Treaties Unit

According to an update of 3 January 2022, published by the US Internal Revenue Service (IRS), Germany and the United States have signed the [Germany - United States Joint Statement on the Implementation of the Spontaneous Exchange of Country-by-Country \(CbC\) Reports for Fiscal Years Beginning in 2021 \(2023\)](#). The joint statement temporarily allows for the exchange of CbC reports while negotiations are taking place for an intergovernmental agreement (IGA) and a competent authority arrangement (CAA) to allow for the automatic exchange of CbC reports under the [Germany - United States Income and Capital Tax Treaty \(1989\)](#), as amended by the 2006 protocol. Further developments will be reported as they occur.

Germany; United States - Germany and United States Sign Joint Statement on Spontaneous Exchange of Country-By-Country Reports for Fiscal Years Beginning in 2021 (06 Jan. 2023), News IBFD.

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