

Germany; United States

Agreement on Exchange of Country-By-Country Reports and Competent Authority Arrangement Between Germany and United States Enter Into Force

10 May 2023

Report from IBFD Tax Treaties Unit

On 4 April 2023, the [Germany - United States Agreement on Exchange of Country-by-Country \(CbC\) Reports \(2020\)](#) entered into force. The agreement generally applies from the same day.

The [Competent Authority Arrangement](#) (CAA), signed under section 2 of the 2020 CbC agreement (IGA), providing the scope of the exchange of CbC Reports and certain other relevant matters, entered into force on the same day.

Germany; United States - Agreement on Exchange of Country-By-Country Reports and Competent Authority Arrangement Between Germany and United States Enter Into Force (10 May 2023), News IBFD.

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