

MONTSERRAT
STATUTORY RULES AND ORDERS
S.R.O. 38 OF 2024

**TAX INFORMATION EXCHANGE (CONVENTION ON MUTUAL
ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) (IMPLEMENTATION)
(MONTSERRAT) (AMENDMENT OF SCHEDULE) ORDER**

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STATUTORY RULES AND ORDERS

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TAX INFORMATION EXCHANGE (CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) (IMPLEMENTATION) (MONTSERRAT) (AMENDMENT OF SCHEDULE) ORDER

THE TAX INFORMATION EXCHANGE (CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) (IMPLEMENTATION) (MONTSERRAT) (AMENDMENT OF SCHEDULE) ORDER 2024 MADE BY THE GOVERNOR ACTING ON THE ADVICE OF CABINET UNDER SECTION 4(2) OF THE TAX INFORMATION EXCHANGE (CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS) (IMPLEMENTATION) (MONTSERRAT) ORDER (CAP. 17.24).

1. Citation

This Order may be cited as the Tax Information Exchange (Convention on Mutual Administrative Assistance in Tax Matters) (Implementation) (Montserrat) (Amendment of Schedule) Order 2024.

2. Schedule 2 amended

Schedule 2 of the Tax Information Exchange (Convention on Mutual Administrative Assistance in Tax Matters) (Implementation) (Montserrat) Order (SRO 18/2016) is deleted and the following is substituted—

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SCHEDULE 2

(paragraph 2)

List of parties to the Convention

PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE WITH RESPECT TO PARTY
1. Albania	1 December, 2013
2. Andorra	1 December, 2016
3. Anguilla	1 March, 2014
4. Antigua and Barbuda	1 February, 2019
5. Argentina	1 January, 2013
6. Armenia	1 June, 2020
7. Aruba	1 September, 2013
8. Australia	1 December, 2012
9. Austria	1 December, 2014
10. Azerbaijan	1 September, 2015
11. Bahamas	1 August, 2018
12. Bahrain	1 September, 2018
13. Barbados	1 November, 2016
14. Belgium	1 April, 2015
15. Belize	1 September, 2013
16. Benin	1 May, 2023

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PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE WITH RESPECT TO PARTY
17. Bermuda	1 March, 2014
18. Bosnia and Herzegovina	1 January, 2021
19. Botswana	1 October, 2021
20. Brazil	1 October, 2016
21. British Virgin Islands	1 March, 2014
22. Brunei Darussalam	1 July, 2019
23. Bulgaria	1 July, 2016
24. Burkina Faso	1 April, 2023
25. Cabo Verde	1 May, 2020
26. Cameroon	1 October, 2015
27. Canada	1 March, 2014
28. Cayman Islands	1 January, 2014
29. Chile	1 November, 2016
30. China (People's Republic of)	1 February, 2016
31. Colombia	1 July, 2014
32. Cook Islands	1 September, 2017
33. Costa Rica	1 August, 2013
34. Croatia	1 June, 2014
35. Curaçao	1 September, 2013

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PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE WITH RESPECT TO PARTY
36. Cyprus	1 April, 2015
37. Czech Republic	1 February, 2014
38. Denmark	1 June, 2011
39. Dominica	1 August, 2019
40. Dominican Republic	1 December, 2019
41. Ecuador	1 December, 2019
42. El Salvador	1 June, 2019
43. Estonia	1 November, 2014
44. Eswatini (Kingdom of)	1 July, 2021
45. Faroe Islands	1 June, 2011
46. Finland	1 June, 2011
47. France	1 April, 2012
49. Georgia	1 June, 2011
50. Germany	1 December, 2015
51. Ghana	1 September, 2013
52. Gibraltar	1 March, 2014
53. Greece	1 September, 2013
54. Greenland	1 June, 2011
55. Grenada	1 September, 2018

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PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE WITH RESPECT TO PARTY
56. Guatemala	1 October, 2017
57. Guernsey	1 August, 2014
59. Hong Kong	1 September, 2018
60. Hungary	1 March, 2015
61. Iceland	1 February, 2012
62. India	1 June, 2012
63. Indonesia	1 May, 2015
64. Ireland	1 September, 2013
65. Isle of man	1 March, 2014
66. Israel	1 December, 2016
67. Italy	1 May, 2012
68. Jamaica	1 March, 2019
69. Japan	1 October, 2013
70. Jersey	1 June, 2014
71. Jordan	1 December, 2021
72. Kazakhstan	1 August, 2015
73. Kenya	1 November, 2020
74. Korea	1 July, 2012
75. Kuwait	1 December, 2018

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PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE WITH RESPECT TO PARTY
76. Latvia	1 November, 2014
77. Lebanon	1 September, 2017
78. Liberia	1 December, 2021
79. Liechtenstein	1 December, 2016
80. Lithuania	1 June, 2014
81. Luxembourg	1 November, 2014
82. Macau	1 September, 2018
84. Malaysia	1 May, 2017
85. Maldives	1 January, 2022
86. Malta	1 September, 2013
87. Marshall Islands	1 April, 2017
88. Mauritania	1 August, 2022
89. Mauritius	1 December, 2015
90. Mexico	1 September, 2012
91. Moldova	1 March, 2012
92. Monaco	1 April, 2017
93. Mongolia	1 June, 2020
94. Montenegro	1 May, 2020
95. Montserrat	1 October, 2013

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PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE WITH RESPECT TO PARTY
96. Namibia	1 April, 2021
97. Morocco	1 September, 2019
98. Nauru	1 October, 2016
99. Netherlands	1 September, 2013
100. New Zealand	1 March, 2014
101. Nigeria	1 September, 2015
102. Niue	1 October, 2016
103. North Macedonia	1 January, 2020
104. Norway	1 June, 2011
105. Oman	1 November, 2020
106. Pakistan	1 April, 2017
107. Panama	1 July, 2017
108. Papua New Guinea	1 December, 2023
109. Paraguay	1 November, 2021
110. Peru	1 September, 2018
112. Poland	1 October, 2011
113. Portugal	1 March, 2015
114. Qatar	1 January, 2019
115. Romania	1 November, 2014

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PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE WITH RESPECT TO PARTY
116. Russia	1 July, 2015
117. Rwanda	1 December, 2022
118. Saint Kitts and Nevis	1 December, 2016
119. Saint Lucia	1 March, 2017
120. Saint Vincent and the Grenadines	1 December, 2016
121. Samoa	1 December, 2016
122. San Marino	1 December, 2015
123. Saudi Arabia	1 April, 2016
124. Senegal	1 December, 2016
125. Seychelles	1 October, 2015
126. Serbia	1 December, 2019
127. Singapore	1 May, 2016
128. Sint Maarten	1 September, 2013
129. Slovak republic	1 March, 2014
130. Slovenia	1 June, 2011
131. South Africa	1 March, 2014
132. Spain	1 January, 2013
133. Sweden	1 September, 2011
134. Switzerland	1 January, 2017

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PARTY TO THE CONVENTION	DATE OF ENTRY INTO FORCE WITH RESPECT TO PARTY
135. Thailand	1 April, 2022
137. Tunisia	1 February, 2014
138. Türkiye	1 July, 2018
139. Turks & Caicos Islands	1 December, 2013
140. Uganda	1 September, 2016
141. Ukraine	1 September, 2013
142. United Arab Emirates	1 September, 2018
143. United Kingdom	1 October, 2011
145. Uruguay	1 December, 2016
146. Vanuatu	1 December, 2018
147. Viet Nam	1 December, 2023

Made by the Governor acting on the advice of Cabinet this 26th day of September, 2024.

(Sgd.) Deonne Peters
CLERK OF CABINET (Ag.)

Published by exhibition by the Clerk of Cabinet at the Office of the Legislature, Farara Plaza, Brades, MSR1110, this 26th day of September, 2024.

(Sgd.) Deonne Peters
CLERK OF CABINET (Ag.)