

Recent Developments in Tax Legislation

Decision A. 1083/2024 Amending Decision POL.1137/2017 on the Reportable and Participating Jurisdictions Under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information and the Participating Jurisdictions for the Application of the Common Reporting Standard

1. By way of Decision A. 1089/2024 (the **Decision**), the Independent Authority of Public Revenues (**IAPR**) amended the list of Reportable Jurisdictions related to the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (**MCAA**).
2. In accordance with the Decision, the following Reportable Jurisdictions are added for the 2022 and 2023 tax years.

A/A	Country	Tax Year
1	Aruba	2022 and 2023
2	Georgia*	2023
3	Kenya	2022 and 2023
4	Thailand	2022 and 2023

* Georgia is considered a Reportable Jurisdiction on condition that it implements the MCAA and applies its terms towards Greece.

3. Antigua and Barbuda are excluded from the list of Reportable Jurisdictions and Costa Rica is included.
4. The Decision also updates the list of Jurisdictions that participate (**Participating Jurisdictions**) in the exchange of information in the context of the Common Reporting Standard (**CRS**).

A/A	Country	Tax Year
1	Kenya	From 1 January 2023
2	Thailand	From 1 January 2023
3	Georgia*	From 1 January 2023

* Georgia is considered a Participating Jurisdiction on condition that it implements the MCAA and applies its terms towards Greece.



KEY CONTACTS

Fotodotis Malamas

Partner

fmalamas@bernitsaslaw.com

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