

# Recent Developments in Tax Legislation

## A. Decision A. 1083/2024 on the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports

### A. General Decision A. 1083/2024 on the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports

1. By way of Law 4490/2017 (the **Law**) Greece ratified the Multilateral Competent Authority Agreement on the exchange of Country-by-Country Reports (**CbC**).
2. In compliance with the Law, the Independent Authority of Public Revenues (**IAPR**) issued Decision A. 1083/2014 (**Decision**), listing the countries participating in the mutual exchange of the CbC Reports for the 2022 tax year, as such reports will be exchanged in the 2024 tax year.

AA	Country	Country Code	AA	Country	Country Code
1	San Marino	SM	6	Australia	AU
2	Azerbaijan	AZ	7	Brazil	BR
3	Andorra	AD	8	Gibraltar	GI
4	Argentina	AR	9	Guernsey	GG
5	Aruba	AW	10	Switzerland	CH

11	United Kingdom	UK	30	Netherlands (in respect to BQ ISO code territories: the islands of Bonaire, Sint Eustatius and Saba)	NL
12	Japan	JP	31	New Zealand	NZ
13	India	IN	32	Isle of Man	IM
14	Indonesia	ID	33	Nigeria	NG
15	Israel	IL	34	Norway	NO
16	Iceland	IS	35	South Africa	ZA
17	Kazakhstan	KZ	36	Uruguay	UY
18	Canada	CA	37	Pakistan	PK
19	China	CN	38	Panama	PA
20	Colombia	CO	39	Peru	PE
21	Kenya	KE	40	Russian Federation	RU
22	Korea	KR	41	Saudi Arabia	SA
23	Liechtenstein	LI	42	Seychelles	SC
24	Malaysia	MY	43	Singapore	SG
25	Maldives	MV	44	Thailand	TH
26	Mauritius	MU	45	Jersey	JE
27	Mexico	MX	46	Turkey	TR
28	Monaco	MC	47	Chile	CL
29	Barbados	BB	48	Hong Kong	HK

3. The Decision also includes the list of countries reporting the CbC Reports for the 2024 tax year (non-mutual exchange of CbC Reports) to Greece.

AA	Country	Country Code	AA	Country	Country Code
1	Anquilla	AI	8	Macau	MO
2	Bermuda	BM	9	Bahamas	BS
3	British Virgin Islands	VG	10	Bahrain	BH
4	United Arab Emirates	AE	11	Belize	BZ
5	Qatar	QA	12	Cayman Islands	KY
6	Costa Rica	CR	13	Turks and Caicos Islands	TC
7	Curacao	CW	14	Oman	OM



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