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Jurisdictional Sections

Inclusive Framework members on 31 May 2023

1	Albania	51	France	101	Oman
2	Andorra	52	Gabon	102	Pakistan
3	Angola	53	Georgia	103	Panama
4	Anguilla	54	Germany	104	Papua New Guinea
5	Antigua and Barbuda	55	Gibraltar	105	Paraguay
6	Argentina	56	Greece	106	Peru
7	Armenia	57	Greenland	107	Poland
8	Aruba	58	Grenada	108	Portugal
9	Australia	59	Guernsey	109	Qatar
10	Austria	60	Haiti	110	Romania
11	Azerbaijan	61	Honduras	111	Russian Federation
12	The Bahamas	62	Hong Kong, China	112	Saint Kitts and Nevis
13	Bahrain	63	Hungary	113	Saint Lucia
14	Barbados	64	Iceland	114	Saint Vincent and the Grenadines
15	Belarus	65	India	115	Samoa
16	Belgium	66	Indonesia	116	San Marino
17	Belize	67	Ireland	117	Saudi Arabia
18	Benin	68	Isle of Man	118	Senegal
19	Bermuda	69	Israel	119	Serbia
20	Bosnia-Herzegovina	70	Italy	120	Seychelles
21	Botswana	71	Jamaica	121	Sierra Leone
22	Brazil	72	Japan	122	Singapore
23	British Virgin Islands	73	Jersey	123	Slovak Republic
24	Brunei Darussalam	74	Jordan	124	Slovenia
25	Bulgaria	75	Kazakhstan	125	South Africa
26	Burkina Faso	76	Kenya	126	Spain
27	Cabo Verde	77	Korea	127	Sri Lanka
28	Cameroon	78	Latvia	128	Sweden
29	Canada	79	Liberia	129	Switzerland
30	Cayman Islands	80	Liechtenstein	130	Thailand
31	Chile	81	Lithuania	131	Togo
32	China (People's Republic of)	82	Luxembourg	132	Trinidad and Tobago
33	Colombia	83	Macau, China	133	Tunisia
34	Congo	84	Malaysia	134	Turks and Caicos Islands
35	Cook Islands	85	Maldives	135	Türkiye
36	Costa Rica	86	Malta	136	Ukraine
37	Côte d'Ivoire	87	Mauritius	137	United Arab Emirates
38	Croatia	88	Mauritania	138	United Kingdom
39	Curaçao	89	Mexico	139	United States
40	Czechia	90	Monaco	140	Uruguay
41	Democratic Republic of the Congo	91	Mongolia	141	Viet Nam

42	Denmark	92	Montenegro	142	Zambia
43	Djibouti	93	Montserrat		
44	Dominica	94	Morocco		
45	Dominican Republic	95	Namibia		
46	Egypt	96	Netherlands		
47	Estonia	97	New Zealand		
48	Eswatini	98	Nigeria		
49	Faroe Islands	99	North Macedonia		
50	Finland	100	Norway		

1. The jurisdictional sections include tax agreements with jurisdictions that are not members of the Inclusive Framework. Such agreements are indicated with an asterisk (*).

2. Chapter 8 includes a jurisdictional section for Uzbekistan. Noting that Uzbekistan became a member of the Inclusive Framework on 9 June 2023, which is after the reference date for this year's peer review exercise (31 May 2023), its treaty partners have not been expected to provide any additional information about their agreements with Uzbekistan.

3. Chapter 8 does not include a jurisdictional section for the Philippines and Kuwait. Noting that the Philippines and Kuwait became members of the Inclusive Framework on 10 November 2023 and 15 November 2023, respectively, which dates are after the reference date for this year's peer review exercise (31 May 2023), their treaty partners have not been expected to provide any additional information about their agreements with the Philippines or Kuwait.

4. Chapter 8 does not include jurisdictional sections for Belarus or the Russian Federation.



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