

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**

ARRANGEMENT OF ORDER

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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**

**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.



CLERK OF CABINET

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



CLERK OF CABINET