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AUTOMATIC EXCHANGE OF INFORMATION FOR 2019 WILL BE CARRIED OUT AS TO RECEIVE INFORMATION FROM 71 COUNTRIES AND TO GIVE INFORMATION TO 54 COUNTRIES

President Decree on determining the validity of Automatic Information Exchange Agreements (AIE), signed with the **Republic of Latvia** and the **Kingdom of Norway** for increasing the international tax compliance, were published in the Official Gazette dated 30/12/2018 and numbered 30641. Thus, automatic exchange of information for these countries has already started as of **2018**.

Also, in the 5th Repeating Official Gazette dated 31.12.2019, the [Presidential Decree on the approval of the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information \(MCAA\)](#) was published.

As of today, the [Information Guide for the Bilateral Automatic Exchange Standard of Financial Account Information in Tax Matters](#) has been published on the website of the Revenue Administration.

The followings are indicated in the guideline: Turkey's first automatic exchange of information has started with Norway and Latvia in 2018; with regard to 2019, the list countries, which Turkey will automatically send information (and get information on a bilateral basis) in 2020 is attached in the Appendix 3 of the Guideline; the AEI has not started with Germany, France, the Netherlands, Belgium and Austria for 2020 (in which 2019 information will be shared).

For the updated situation of Turkey regarding AEI, it is recommended to follow the OECD website. The list on the OECD website can be accessed from the link below.

<https://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/exchange-relationships/>

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Accordingly, as of 25 August, the list of countries Turkey will share the data for 2019 within the scope of automatic exchange of information is as follows.

Kind regards.

List of Countries Turkey will Receive Information in 2020 within the Scope of Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information					
1	Argentina	25	Hong Kong**	49	Man Island**
2	Aruba***	26	British Virgin Islands ****	50	Mexica
3	Australia**	27	England**	51	Nauru****
4	Azerbaijan	28	Ireland	52	Nigeria***
5	Bermuda****	29	Spain	53	Norway
7	United Arab Emirates ****	31	Sweden	55	Poland
8	Brazil	32	Italy	56	Portuguese
9	Bulgaria***	33	Iceland	57	Romania***
10	Cayman Island ****	34	Japan	58	Russia
11	Cook Island	35	Jersey	59	Saint Vincent and Grenadines***
12	Czech Republic	36	Canada	60	San Marino
13	China	37	Colombia	61	Seychelle
14	Denmark	38	Kore	62	Singapore*
15	Indonesia	39	Kosta Rika***	63	Slovakia*
16	Faroe Island	40	Latvia	64	Slovenia
17	Finland	41	Liechtenstein	65	Saudi Arabia
18	Ghana***	42	Lithuania	66	Chile
19	Grenada***	43	Lebanon***	67	Turks and Caicos Islands** / ****
20	Greenland	44	Luxemburg	68	Uruguay
21	Guernsey	45	Hungary	69	Vanuatu***
22	South Africa**	46	Macao***	70	New Zealand**
23	Croatia	47	Malesia	71	Greece
24	India**	48	Malta		

* Singapore and the Slovak Republic have noticed us that they will start sharing data in 2021 (2020 information). For this reason, information sharing with these countries will begin in 2021.

** 8 countries apply different taxation periods (Data exchange period and date will may change.)

*** These countries will only send information temporarily due to data security problem.

**** Information will be obtained from these countries unilaterally.

List of Countries Turkey will Share Information in 2020 within the Scope of Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information					
1	Argentina	19	England**	37	Malta
2	Australia**	20	Ireland	38	Man Island**
3	Azerbaijan	21	Spain	39	Mexico
4	Brazil	22	Israel	40	Norway
5	Cook Island	23	Sweden	41	Pakistan
6	Czech Republic	24	Italy	42	Poland
7	China	25	Iceland	43	Portuguese
8	Denmark	26	Japan	44	Russia
9	Indonesia	27	Jersey	45	San Marino
10	Estonia	28	Canada	46	Seychelle
11	Faroe Island	29	Colombia	47	Singapore*
12	Finland	30	Kore	48	Slovakia*
13	Greenland	31	Latvia	49	Slovenia
14	Guernsey	32	Liechtenstein	50	Saudi Arabia
15	South Africa**	33	Lithuania	51	Chile
16	Croatia	34	Luxemburg	52	Uruguay
17	India**	35	Hungary	53	New Zealand**
18	Hong Kong**	36	Malesia	54	Greece

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