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**TAX BRIEFING:** Alert

# OECD Exchange of CRS Information - Greece

*The OECD published the list of bilateral exchange information relationships that are currently in place, with the first exchange of information due to take place in September 2017*

## IN THIS ISSUE

### ▪ List of countries with which Greece will exchange CRS information

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The OECD published a list of all the bilateral exchange relationships that are currently in place for the automatic exchange of CRS information. The bilateral exchange relationships include not only those under the framework of Article 6 of the Multilateral Convention and the CRS MCAA, but also those that are based on EU legislation and bilateral agreements.

The first exchange of information is scheduled to take place in September 2017. Set out below is a list of the 50 countries to which Greece will send CRS information and a list of the 56 countries from which Greece will receive CRS information.

**A. List of the Countries to Which Greece Will Send CRS Information:**

<b>From Jurisdiction</b>	<b>To Jurisdiction</b>	<b>Legal Instrument</b>
Greece	Andorra	EU Agreement
Greece	Argentina	CRS MCAA – Activated on 22 December 2016
Greece	Australia	CRS MCAA – Activated on 22 December 2016
Greece	Austria	EU Directive 2014/107/UE
Greece	Belgium	EU Directive 2014/107/UE
Greece	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 22 December 2016
Greece	Bulgaria	EU Directive 2014/107/UE
Greece	Colombia	CRS MCAA – Activated on 22 December 2016
Greece	Croatia	EU Directive 2014/107/UE
Greece	Cyprus	EU Directive 2014/107/UE
Greece	Czech Republic	EU Directive 2014/107/UE
Greece	Denmark	EU Directive 2014/107/UE
Greece	Estonia	EU Directive 2014/107/UE
Greece	Faroe Islands	CRS MCAA – Activated on 22 December 2016
Greece	Finland	EU Directive 2014/107/UE
Greece	France	EU Directive 2014/107/UE
Greece	Germany	EU Directive 2014/107/UE
Greece	Gibraltar	EU Directive 2014/107/UE
Greece	Greenland	CRS MCAA – Activated on 22 December 2016
Greece	Guernsey	CRS MCAA – Activated on 22 December 2016
Greece	Hungary	EU Directive 2014/107/UE
Greece	Iceland	CRS MCAA – Activated on 22 December 2016
Greece	India	CRS MCAA – Activated on 22 December 2016
Greece	Ireland	EU Directive 2014/107/UE
Greece	Isle of Man	CRS MCAA – Activated on 22 December 2016
Greece	Italy	EU Directive 2014/107/UE
Greece	Jersey	CRS MCAA – Activated on 22 December 2016
Greece	Korea	CRS MCAA – Activated on 22 December 2016
Greece	Latvia	EU Directive 2014/107/UE
Greece	Liechtenstein	EU Agreement
Greece	Lithuania	EU Directive 2014/107/UE
Greece	Luxembourg	EU Directive 2014/107/UE
Greece	Malta	EU Directive 2014/107/UE
Greece	Mauritius	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 22 December 2016

<b>Greece</b>	Mexico	CRS MCAA – Activated on 22 December 2016
<b>Greece</b>	Monaco	EU Agreement
<b>Greece</b>	Netherlands	EU Directive 2014/107/UE
<b>Greece</b>	Norway	CRS MCAA – Activated on 22 December 2016
<b>Greece</b>	Poland	EU Directive 2014/107/UE
<b>Greece</b>	Portugal	EU Directive 2014/107/UE
<b>Greece</b>	Romania	EU Directive 2014/107/UE
<b>Greece</b>	San Marino	EU Agreement
<b>Greece</b>	Seychelles	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 22 December 2016
<b>Greece</b>	Slovak Republic	EU Directive 2014/107/UE
<b>Greece</b>	Slovenia	EU Directive 2014/107/UE
<b>Greece</b>	South Africa	CRS MCAA – Activated on 22 December 2016
<b>Greece</b>	Spain	EU Directive 2014/107/UE
<b>Greece</b>	Sweden	EU Directive 2014/107/UE
<b>Greece</b>	Switzerland	EU Agreement
<b>Greece</b>	United Kingdom	EU Directive 2014/107/UE

## B. List of countries from Which Greece Will Receive CRS Information

<b>From jurisdiction</b>	<b>To jurisdiction</b>	<b>Legal instrument</b>
<b>Andorra</b>	Greece	EU Agreement
<b>Argentina</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Australia</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Austria</b>	Greece	EU Directive 2014/107/UE
<b>Belgium</b>	Greece	EU Directive 2014/107/UE
<b>Bermuda</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Bonaire, Saint Eustatius and Saba</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>British Virgin Islands</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Bulgaria</b>	Greece	EU Directive 2014/107/UE
<b>Cayman Islands</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Colombia</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Croatia</b>	Greece	EU Directive 2014/107/UE
<b>Cyprus</b>	Greece	EU Directive 2014/107/UE
<b>Czech Republic</b>	Greece	EU Directive 2014/107/UE
<b>Denmark</b>	Greece	EU Directive 2014/107/UE
<b>Estonia</b>	Greece	EU Directive 2014/107/UE
<b>Faroe Islands</b>	Greece	CRS MCAA – Activated on 22 December 2016

<b>Finland</b>	Greece	EU Directive 2014/107/UE
<b>France</b>	Greece	EU Directive 2014/107/UE
<b>Germany</b>	Greece	EU Directive 2014/107/UE
<b>Gibraltar</b>	Greece	EU Directive 2014/107/UE
<b>Greenland</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Guernsey</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Hungary</b>	Greece	EU Directive 2014/107/UE
<b>Iceland</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>India</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Ireland</b>	Greece	EU Directive 2014/107/UE
<b>Isle of Man</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Italy</b>	Greece	EU Directive 2014/107/UE
<b>Jersey</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Korea</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Latvia</b>	Greece	EU Directive 2014/107/UE
<b>Liechtenstein</b>	Greece	EU Agreement
<b>Lithuania</b>	Greece	EU Directive 2014/107/UE
<b>Luxembourg</b>	Greece	EU Directive 2014/107/UE
<b>Malta</b>	Greece	EU Directive 2014/107/UE
<b>Mauritius</b>	Greece	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 22 December 2016
<b>Mexico</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Monaco</b>	Greece	EU Agreement
<b>Montserrat</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Netherlands</b>	Greece	EU Directive 2014/107/UE
<b>Norway</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>Poland</b>	Greece	EU Directive 2014/107/UE
<b>Portugal</b>	Greece	EU Directive 2014/107/UE
<b>Romania</b>	Greece	EU Directive 2014/107/UE
<b>Saint Vincent and the Grenadines</b>	Greece	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016
<b>San Marino</b>	Greece	EU Agreement
<b>Seychelles</b>	Greece	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 22 December 2016
<b>Slovak Republic</b>	Greece	EU Directive 2014/107/UE
<b>Slovenia</b>	Greece	EU Directive 2014/107/UE
<b>South Africa</b>	Greece	CRS MCAA – Activated on 22 December 2016

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<b>Spain</b>	Greece	EU Directive 2014/107/UE
<b>Sweden</b>	Greece	EU Directive 2014/107/UE
<b>Switzerland</b>	Greece	EU Agreement
<b>Turks and Caicos Islands</b>	Greece	CRS MCAA – Activated on 22 December 2016
<b>United Kingdom</b>	Greece	EU Directive 2014/107/UE

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This Briefing is intended to provide general information and is not meant to constitute a comprehensive analysis of the matters set out herein or to be relied upon as legal advice. It is not meant to create a lawyer-client relationship. Legal and other professional advice should be sought before applying any of the information in this Briefing to a specific situation.