

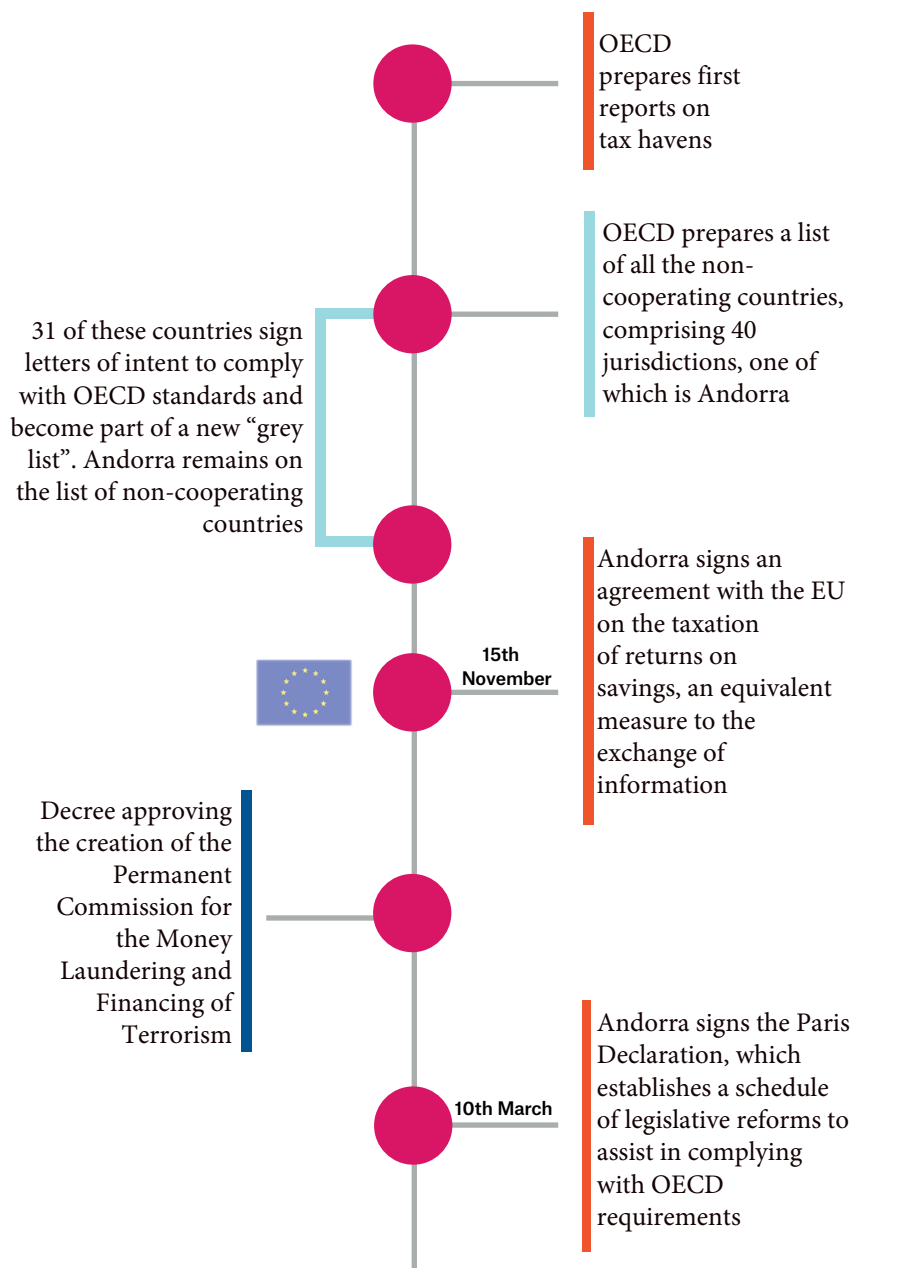
Evolution of Andorran transparency legislation

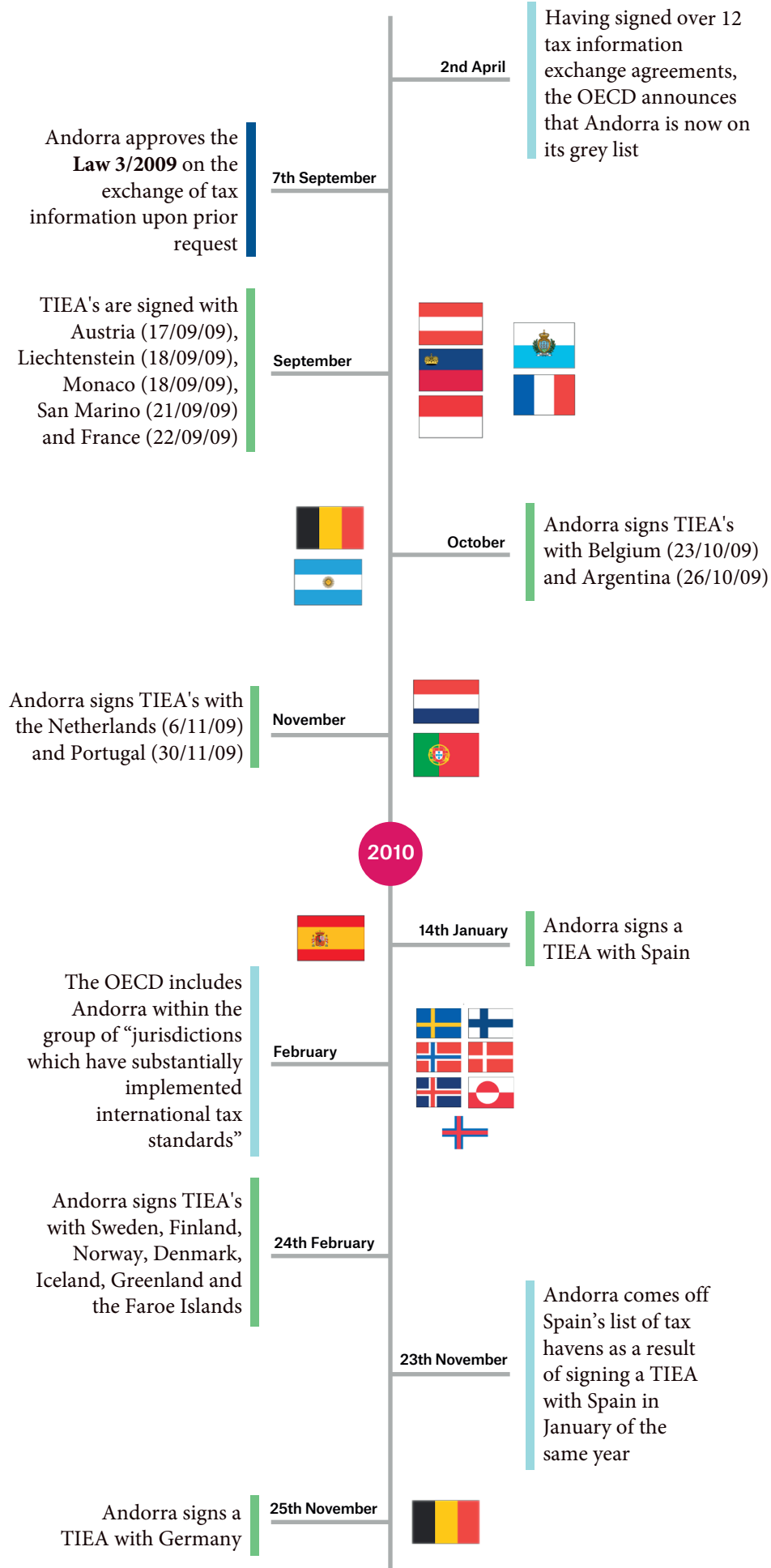
Andorra adopted at the end of 2016 the law of automatic exchange of information in tax matters

- Laws or Decree adoption
- DTC Signature
- TIEA Agreement
- International agreements signed with supranational agencies
- Tax cooperation

ABBREVIATIONS:

- TIEA:** Tax Information Exchange Agreement.
DTC: Double Taxation Convention.
AEOL: Automatic Exchange of Informations.
BEPS: Base erosion and profit shifting.





2012



15th March

Andorra signs a TIEA with Australia

Andorra signs a TIEA with Poland

15th June



2013

Andorra signs the DTC with France

2nd April



Andorra agrees a negotiation mandate for the Agreement with the European Community for the establishment of measures equivalent to those envisaged under Directive 2003/48/CE

11th October



11th June

Andorra signs a TIEA with the Czech Republic

5th November

Signing of the Agreement with the OECD relating to mutual assistance in fiscal matters

2014

Andorra signs TIEA with the Swiss Confederation

17th March



2nd June

Andorra signs a DTC with Luxembourg, making it the second non double taxation agreement signed by Andorra

Andorra signs a TIEA with the Republic of Korea

23th October



2015



8th January

Andorra signs a DTC with Spain

