



January 2025

**CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS of
25 January 1988 as amended by the 2010 Protocol**

(ETS No. 127, entered into force on 1 June 2011)

Subject: Signature and ratification by States which are neither member States of the Council of Europe nor of the Organisation for Economic Co-operation and Development (OECD)

I. Participation in the Convention on Mutual Administrative Assistance in Tax Matters is not exclusively limited to member States of the Council of Europe or of the Organisation for Economic Co-operation and Development (OECD)¹.

The Convention is also open for signature and ratification by other non-member States, provided that they have been formally invited to accede by the Committee of Ministers of the Council of Europe or the OECD Council. The relevant provision of the Convention on Mutual Administrative Assistance in Tax Matters - Article 28, paragraph 5 - reads as follows:

“After the entry into force of the 2010 Protocol, any State which is not a member of the Council of Europe or of the OECD may request to be invited to sign and ratify this Convention as amended by the 2010 Protocol. Any request to this effect shall be addressed to one of the Depositaries, who shall transmit it to the Parties. The Depositary shall also inform the Committee of Ministers of the Council of Europe and the OECD Council. The decision to invite States which so request to become Party to this Convention shall be taken by consensus by the Parties to the Convention through the co-ordinating body. In respect of any State ratifying the Convention as amended by the 2010 Protocol in accordance with this paragraph, this Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of deposit of the instrument of ratification with one of the Depositaries.”

II. The procedure for the signature and ratification by a State which is not a member of the Council of Europe or of the OECD may be summarised as follows. It should be noted that, in the case of the Convention on Mutual Administrative Assistance in Tax Matters, the procedures mentioned in item 4 and 5 hereafter may also be done with the Secretary General of the OECD in Paris.

¹ The non-member States of the Council of Europe members of the OECD are Australia, Canada, Chile, Colombia, Costa Rica, Israel, Japan, Republic of South Korea, Mexico, New Zealand and the United States of America.

1. In principle, the Committee of Ministers may take the initiative of inviting a non-member State to become a party to a specific Convention. It is nevertheless customary for the non-member State to request an invitation in a letter addressed to the Secretary General of the Council of Europe. The letter should be signed by the Minister for Foreign Affairs or a diplomatic representative acting upon instructions of his or her government (see [Model application for accession to a treaty](#)).

2. In accordance with the Council of Europe's practice and before formally inscribing the point on the agenda of the Committee of Ministers, the Secretariat consults at the same time all member States of the Council of Europe, whether they are Parties or not to the Convention, and Parties to this Convention, that are not member States, on the request of invitation.

3. Requests for signature and ratification of a Council of Europe convention are examined by the Committee of Ministers' Rapporteur Group on Legal Co-operation (GR-J) and, then, by the Committee of Ministers. In the case of the Convention on Mutual Administrative Assistance in Tax Matters, the decision on whether or not to issue an invitation has to be taken by consensus by the Parties to the Convention through the co-ordinating body. Then, an invitation to accede to the Convention is notified to the State concerned by the Secretariat General.

4. It is customary for the signature of a Council of Europe Convention to take place at the seat of the Council of Europe in Strasbourg, in the presence of a representative of the signatory State and of the Secretary General of the Council of Europe or his Deputy. The representative of the signatory State brings with him or her the original of the full powers of signature granted to him or her by the Head of State, the Head of Government or the Minister for Foreign Affairs of his or her country. A *procès-verbal* of signature is signed by both parties.

5. It is also customary for the instrument of ratification to be deposited at the seat of the Council of Europe, in Strasbourg, in the presence of a representative of the ratifying State and of the Secretary General of the Council of Europe or his Deputy. The representative of the ratifying State brings with him or her the original of the instrument of ratification and a *procès-verbal* of deposit is signed by both parties. Should it prove difficult for the ratifying State to send a representative to Strasbourg, the instrument of ratification may be sent by diplomatic courier. Deposit of the instrument of accession is notified to all concerned, accordingly to Article 32 of the Convention.

6. The OECD Treaty Office has made available the following detailed explanatory factsheets:

- [General Information Note](#)
- [Procedural Fact Sheet](#) for an OECD or CoE Member State requesting to become a Party to the Convention
- [Procedural Fact Sheet](#) for an OECD and CoE Non-Member State requesting to become a Party to the Convention
- [Procedural Fact Sheet](#) for an OECD and CoE Non-Member State invited to become a Party to the Convention

7. Article 28, paragraph 5, of the Convention on Mutual Administrative Assistance in Tax Matters provides that the Convention shall enter into force on the first day of the month following the expiration of a period of three months after the date of deposit of the instrument of ratification with the Secretary General of the Council of Europe or the Secretary General of the OECD.

8. The instrument of ratification and any reservation or declaration appended to it shall be accompanied by a translation into one of the official languages of the Council of Europe (English or French). It is important to stress that, subject to the applicable provisions of each treaty and in line with the 1969 Vienna Convention on the Law of Treaties, any reservations or declarations are to be made when depositing the instrument of accession. For reasons of legal certainty and in order to ensure the uniform implementation of conventions, reservations may not be made at any later date.

III. The text of the Convention, its explanatory report, the chart of signatures and ratifications and all declarations and reservations made with regard to it can be consulted on the website of the Council of Europe's Treaty Office on <https://conventions.coe.int>.

Within the framework of the Convention on Mutual Administrative Assistance in Tax Matters, all information regarding the *Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (CRS MCAA)* and the *Multilateral Competent Authority Agreement on the Exchange of Country-by-Country reports (CbC MCAA)* are available on the OECD website on <http://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/>.

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