

Resource Center

Foreign Account Tax Compliance Act (FATCA)

FATCA was enacted in 2010 by Congress to target non-compliance by U.S. taxpayers using foreign accounts. FATCA requires foreign financial institutions (FFIs) to report to the IRS information about financial accounts held by U.S. taxpayers, or by foreign entities in which U.S. taxpayers hold a substantial ownership interest. FFIs are encouraged to either directly register with the IRS to comply with the FATCA regulations (and FFI agreement, if applicable) or comply with the FATCA Intergovernmental Agreements (IGA) treated as in effect in their jurisdictions. For access to the FATCA regulations and administrative guidance related to FATCA and to learn about taxpayer obligations please visit the Internal Revenue Service FATCA Page.

Additional FATCA Statements, Notifications of More Favorable Terms and Press Releases.

By [Date](#)

Sr. No.	Jurisdiction	Status	Jurisdiction Status Intergovernmental Agreement (IGA) & Related Agreements, Arrangements, or Correction	Understandings	Date Jurisdiction is Treated as having an IGA in Effect
1	Algeria	In Force (1-18-2017)	Model 1		6-30-2014
2	Angola	In Force (10-2-2017)	Model 1		11-30-2014
3	Anguilla	Signed	Model 1		6-30-2014
4	Antigua and Barbuda	In Force (6-7-2017)	Model 1		6-30-2014
5	Armenia	Signed	Model 2		6-30-2014
6	Australia	In Force (6-30-2014)	Model 1	Understanding	6-30-2014
7	Austria	In Force (12-9-2014)	Model 2	Understanding	6-30-2014
8	Azerbaijan	In Force (11-5-2015)	Model 1		6-30-2014
9	Bahamas	In Force (9-17-2015)	Model 1 Correction		6-30-2014
10	Bahrain	In Force (3-5-2018)	Model 1		6-30-2014

11	Barbados	In Force (9-25-2015)	Model 1 Correction		6-30-2014
12	Belarus	In Force (7-29-2015)	Model 1		6-30-2014
13	Belgium	In Force (12-23-2016)	Model 1 Related Agreement	Understanding	6-30-2014
14	Bermuda	In Force (8-19-2014)	Model 2	Understanding	6-30-2014
15	Brazil	In Force (6-26-2015)	Model 1		6-30-2014
16	British Virgin Islands	In Force (7-13-2015)	Model 1		6-30-2014
17	Bulgaria	In Force (6-30-2015)	Model 1		6-30-2014
18	Cabo Verde	Agreement in Substance	Model 1		6-30-2014
19	Cambodia	In Force (12-23-2016)	Model 1		11-30-2014
20	Canada	In Force (6-27-2014)	Model 1		6-30-2014
21	Cayman Islands	In Force (7-1-2014)	Model 1		6-30-2014
22	Chile	Signed	Model 2	Understanding	6-30-2014
23	China	Agreement in Substance	Model 1		6-30-2014
24	Colombia	In Force (8-27-2015)	Model 1	Understanding	6-30-2014
25	Costa Rica	Signed	Model 1		6-30-2014
26	Croatia	In Force (12-27-2016)	Model 1 Related Agreement		6-30-2014
27	Curaçao	In Force (8-3-2016)	Model 1 Related Agreement		6-30-2014
28	Cyprus	In Force (9-21-2015)	Model 1	Understanding	6-30-2014
29	Czech Republic	In Force (12-18-2014)	Model 1	Understanding	6-30-2014
30	Denmark	In Force (9-30-2015)	Model 1		6-30-2014
31	Dominica	Signed	Model 1		6-30-2014
32	Dominican Republic	Signed	Model 1		6-30-2014
33	Estonia	In Force (7-9-2014)	Model 1		6-30-2014
34	Finland	In Force (2-20-2015)	Model 1	Understanding	6-30-2014
35	France	In Force (10-14-2014)	Model 1	Understanding	6-30-2014
36	Georgia	In Force (9-18-2015)	Model 1		6-30-2014
37	Germany	In Force (12-11-2013)	Model 1	Understanding	6-30-2014
38	Gibraltar	In Force (9-17-2015)	Model 1		6-30-2014
39	Greece	In Force (12-13-2017)	Model 1	Understanding	11-30-2014

40	Greenland	In Force (11-30-2018)	Model 1		6-30-2014
41	Grenada	In Force (4-6-2018)	Model 1		6-30-2014
42	Guernsey	In Force (8-26-2015)	Model 1		6-30-2014
43	Guyana	In Force (9-29-2017)	Model 1		6-30-2014
44	Haiti	Agreement in Substance	Model 1		6-30-2014
45	Holy See	In Force (6-10-2015)	Model 1		11-30-2014
46	Honduras	In Force (2-19-2015)	Model 1		6-30-2014
47	Hong Kong	In Force (7-6-2016)	Model 2	Understanding	6-30-2014
48	Hungary	In Force (7-16-2014)	Model 1	Understanding	6-30-2014
49	Iceland	In Force (9-22-2015)	Model 1	Understanding	11-30-2014
50	India	In Force (8-31-2015)	Model 1	Understanding	6-30-2014
51	Indonesia	Agreement in Substance	Model 1		6-30-2014
52	Iraq	Agreement in Substance	Model 2		6-30-2014
53	Ireland	In Force (4-2-2014)	Model 1 Related Agreement		6-30-2014
54	Isle of Man	In Force (8-26-2015)	Model 1		6-30-2014
55	Israel	In Force (8-29-2016)	Model 1 Related Agreement	Understanding	6-30-2014
56	Italy	In Force (8-17-2015)	Model 1		6-30-2014
57	Jamaica	In Force (9-24-2015)	Model 1		6-30-2014
58	Japan	In Effect (6-11-2013)	Model 2 Related Agreement		6-30-2014
59	Jersey	In Force (10-28-2015)	Model 1		6-30-2014
60	Kazakhstan	Signed	Model 1		11-30-2014
61	Kosovo	In Force (11-4-2015)	Model 1		6-30-2014
62	Kuwait	In Force (1-28-2016)	Model 1		6-30-2014
63	Latvia	In Force (12-15-2014)	Model 1	Understanding	6-30-2014
64	Liechtenstein	In Force (1-22-2015)	Model 1	Understanding	6-30-2014
65	Lithuania	In Force (10-7-2014)	Model 1		6-30-2014
66	Luxembourg	In Force (7-29-2015)	Model 1 Related Agreement	Understanding	6-30-2014
67	Macao	Signed	Model 2		11-30-2014

68	Malaysia	Agreement in Substance	Model 1		6-30-2014
69	Malta	In Force (6-26-2014)	Model 1		6-30-2014
70	Mauritius	In Force (8-29-2014)	Model 1		6-30-2014
71	Mexico	In Force (4-10-2014)	Model 1		6-30-2014
72	Moldova	In Force (1-21-2016)	Model 2		6-30-2014
73	Montenegro	In Force (3-28-2018)	Model 1		6-30-2014
74	Montserrat	In Force (10-28-2016)	Model 1		11-30-2014
75	Netherlands	In Force (4-9-2015)	Model 1	Understanding	6-30-2014
76	New Zealand	In Force (7-3-2014)	Model 1	Understanding	6-30-2014
77	Nicaragua	Agreement in Substance	Model 2		6-30-2014
78	Norway	In Force (1-27-2014)	Model 1	Understanding	6-30-2014
79	Panama	In Force (10-25-2016)	Model 1		6-30-2014
80	Paraguay	Agreement in Substance	Model 2		6-30-2014
81	Peru	Agreement in Substance	Model 1		6-30-2014
82	Philippines	Signed	Model 1		11-30-2014
83	Poland	In Force (7-1-2015)	Model 1 Correction	Understanding	6-30-2014
84	Portugal	In Force (8-10-2016)	Model 1		6-30-2014
85	Qatar	In Force (6-23-2015)	Model 1	Understanding	6-30-2014
86	Romania	In Force (11-3-2015)	Model 1		6-30-2014
87	San Marino	In Force (8-30-2016)	Model 2	Understanding	6-30-2014
88	Saudi Arabia	In Force (2-28-2017)	Model 1	Understanding	6-30-2014
89	Serbia	Signed	Model 1		6-30-2014
90	Seychelles	Agreement in Substance	Model 1		6-30-2014
91	Singapore	In Force (3-28-2015) Signed	Model 1 Superseding Model 1		6-30-2014
92	Slovak Republic	In Force (11-9-2015)	Model 1	Understanding	6-30-2014
93	Slovenia	In Force (7-1-2014)	Model 1		6-30-2014
94	South Africa	In Force (10-28-2014)	Model 1	Understanding	6-30-2014
95	South Korea	In Force (9-8-2016)	Model 1	Understanding	6-30-2014
96	Spain	In Force (12-9-2013)	Model 1		6-30-2014
97	St. Kitts and Nevis	In Force (4-28-2016)	Model 1		6-30-2014
98	St. Lucia	In Force (9-1-2016)	Model 1		6-30-2014

99	St. Vincent and the Grenadines	In Force (5-13-2016)	Model 1		6-30-2014
100	Sweden	In Force (3-1-2015)	Model 1	Understanding	6-30-2014
101	Switzerland	In Force (6-2-2014)	Model 2 Related Agreement 1 Correction 1 Related Agreement 2 Correction 2	Understanding 1 Understanding 2 Understanding 3	6-30-2014
102	Taiwan*	Signed	Model 2		6-30-2014
103	Thailand	Signed	Model 1		6-30-2014
104	Trinidad and Tobago	In Force (9-22-2017)	Model 1		11-30-2014
105	Tunisia	Signed	Model 1		11-30-2014
106	Turkey	Signed	Model 1	Understanding	6-30-2014
107	Turkmenistan	In Force (11-6-2017)	Model 1		6-30-2014
108	Turks and Caicos Islands	In Force (7-25-2016)	Model 1		6-30-2014
109	Ukraine	Signed	Model 1		6-30-2014
110	United Arab Emirates	In Force (2-19-2016)	Model 1	Understanding	6-30-2014
111	United Kingdom	In Force (8-11-2014)	Model 1 Related Agreement 1 Related Agreement 2		6-30-2014
112	Uzbekistan	In Force (7-7-2017)	Model 1		6-30-2014
113	Vietnam	In Force (7-7-2016)	Model 1	Understanding	7-7-2016

TOTAL JURISDICTIONS 113

*Consistent with the Taiwan Relations Act, the parties to the agreement are the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States.