

### List of Reportable Jurisdictions for CARF and DAC8 purposes

Commencing in 2027, Revenue will exchange information on relevant Crypto-Asset Transactions with Reportable Jurisdictions as set out in the OECD Crypto-Asset Reporting Framework (CARF), and with Member States under Article 8ad of Council Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation as amended by COUNCIL DIRECTIVE (EU) 2023/2226 amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC8).

In accordance with Section 7(1)(g) of the MCAA on Automatic Exchange of pursuant to the Crypto-Asset Reporting Framework and Section IV(D)(4) Annex VI of Council Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, Ireland has agreements in place<sup>1</sup> with the Reportable Jurisdictions and Member States listed in the tables below.

#### Jurisdictions undertaking first exchanges by 2027 (with respect to 2026 information)

	<b>Jurisdiction</b>	<b>Agreement</b>
1	Austria	DAC
2	Belgium	DAC
3	Brazil	MCAA
4	Bulgaria	DAC
5	Cayman Islands	MCAA
6	Chile	MCAA
7	Colombia	MCAA
8	Croatia	DAC
9	Cyprus	DAC
10	Czechia	DAC
11	Denmark	DAC
12	Estonia	DAC
13	Faroe Islands	MCAA
14	Finland	DAC
15	France	DAC
16	Germany	DAC
17	Gibraltar	MCAA
18	Greece	DAC
19	Guernsey	MCAA
20	Hungary	DAC
21	Iceland	MCAA
22	Indonesia	MCAA
23	Isle of Man	MCAA
24	Israel	MCAA
25	Italy	DAC
26	Japan	MCAA
27	Jersey	MCAA
28	Kazakhstan	MCAA
29	Korea	MCAA

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<sup>1</sup> As of 20 January 2026

30	Latvia	DAC
31	Liechtenstein	MCAA
32	Lithuania	DAC
33	Luxembourg	DAC
34	Malta	DAC
35	Netherlands	DAC
36	New Zealand	MCAA
37	Norway	MCAA
38	Poland	DAC
39	Portugal	DAC
40	Romania	DAC
41	San Marino	MCAA
42	Slovak Republic	DAC
43	Slovenia	DAC
44	South Africa	MCAA
45	Spain	DAC
46	Sweden	DAC
47	Uganda	MCAA
48	United Kingdom	MCAA

#### **Jurisdictions undertaking first exchanges by 2028**

	<b>Jurisdiction</b>	<b>Agreement</b>
1	Australia	MCAA
2	Azerbaijan	MCAA
3	Bahamas	MCAA
4	Bahrain	MCAA
5	Barbados	MCAA
6	Belize	MCAA
7	Bermuda	MCAA
8	British Virgin Islands	MCAA
9	Canada	MCAA
10	Costa Rica	MCAA
11	Hong Kong (China)	MCAA
12	Kenya	MCAA
13	Malaysia	MCAA
14	Mauritius	MCAA
15	Mexico	MCAA
16	Mongolia	MCAA
17	Nigeria	MCAA
18	Panama	MCAA
19	Philippines	MCAA
20	Saint Vincent and the Grenadines	MCAA
21	Seychelles	MCAA
22	Singapore	MCAA
23	Switzerland	MCAA
24	Thailand	MCAA
25	Türkiye	MCAA
26	United Arab Emirates	MCAA