



Brussels, 6.12.2012
SWD(2012) 403 final

Volume 8/14

COMMISSION STAFF WORKING DOCUMENT

IMPACT ASSESSMENT

Accompanying the document

**the Communication from the Commission to the European Parliament and the Council -
An Action Plan to strengthen the fight against tax fraud and tax evasion**

**the Commission Recommendation regarding measures intended to encourage third
countries to apply minimum standards of good governance in tax matters**

the Commission Recommendation on aggressive tax planning

{ COM(2012) 722 final }
{ SWD(2012) 404 final }

Annex 8 - Tax Treaties signed between EU MS and Third Countries

	BE	BG	CZ	DK	DE	EE	IE
Albania	14/11/2002	9/12/1998	22/06/1995		6/04/2010	5/04/2010	16/10/2009
Algeria	15/12/1991	25/10/1998			12/11/2007		
Antigua & Barbuda							
Argentina	12/06/1996			12/12/1995	13/07/1978		
Armenia	7/06/2001	10/04/1995	6/07/2008	21/10/1986	24/11/1981	13/04/2001	
Aruba							
Australia	13/10/1977		28/03/1995	1/04/1981	24/10/1972		31/05/1983
Azerbaijan	18/05/2004	12/11/2007	24/11/2005		25/08/2004	30/10/2007	
Bahamas							
Bahrain		26/06/2009	24/05/2011				29/10/2009
Bangladesh	18/10/1990			16/07/1996	29/05/1990		
Barbados			26/10/2011				
Belarus	7/03/1995	8/12/1996	14/10/1996	21/10/1986	30/09/2005	21/01/1997	3/11/2009
Belize							
Benin							
Bermuda				16/04/2009			
Bolivia					30/09/1992		
Bosnia & Herzegovina	21/11/1980		20/11/2007	19/03/1981	26/03/1987		3/11/2009
Botswana							
Brazil	23/06/1972		26/08/1980	27/08/1974			
UK Virgin Islands				18/05/2009			
Brunei							
Burkina Faso							
Cameroon							
Canada	23/05/2002	3/03/1999	25/05/2001	17/09/1997	19/04/2001	2/06/1995	8/10/2003
Cape Verde							
Cayman Islands				17/06/2009			
Central African Rep							
Chile	6/12/2007			20/09/2002			2/06/2005
China	18/04/1985	6/11/1989	28/08/2009	26/03/1986	10/06/1985	12/05/1998	19/04/2000
Colombia							
Congo (Dem. Rep.)	23/05/2007						
Congo (Rep.)							
Costa Rica							
Croatia	31/10/2001	15/07/1997	22/01/1999	14/09/2007	6/02/2006	3/04/2002	21/06/2002
Cuba							
Curaçao							
Dominica							
Dominican Republic							
Ecuador	18/12/1996				7/12/1982		
Egypt	3/01/1991	5/06/2003	19/01/1995	9/02/1989	8/12/1987		
El Salvador							
Ethiopia			25/07/2007				
Falkland Islands							
Faroe Islands				23/09/1996			
Fiji							
French Polynesia							
Gabon	14/01/1993						
Gambia							
Georgia	14/12/2000	26/11/1998	23/05/2006	10/10/2007	1/06/2006	18/12/2006	20/11/2008
Ghana	22/06/2005				12/08/2004		
Greenland				18/10/1979			
Grenada							
Guernsey				28/10/2008			26/03/2009
Guinea							
Guyana							

	BE	BG	CZ	DK	DE	EE	IE
Hong Kong	10/12/2003		6/06/2011				22/06/2010
Iceland	23/05/2000		18/01/2000	23/09/1996	18/03/1971	16/06/1994	17/12/2003
India	26/04/1993	26/05/1994	1/10/1998	8/03/1989	19/06/1995	19/09/2011	6/11/2000
Indonesia	16/09/1997	11/01/1991	4/10/1994	28/12/1985	30/10/1990		
Iran		28/04/2004			20/12/1968		
Isle of Man				30/10/2007		8/05/2009	24/04/2008
Israel	13/07/1972	18/01/2000	8/12/1993	9/11/2009	9/07/1962	29/06/2009	20/11/1995
Ivory Coast	25/11/1977				3/07/1979		
Jamaica				16/08/1990	8/10/1974		
Japan	28/03/1968	7/03/1991	11/10/1977	3/02/1968	22/04/1966		18/01/1974
Jersey				28/10/2008	4/07/2008	21/12/2010	26/03/2009
Jordan		9/11/2006	10/04/2006				
Kazakhstan	16/04/1998	13/11/1997	9/04/1998		26/11/1997	1/03/1999	
Kenya				13/12/1972	17/05/1977		
North Korea		16/06/1999	2/03/2005				
South Korea	29/08/1977	11/03/1994	27/04/1992	11/12/1977	10/03/2000	23/09/2009	18/07/1990
Kosovo							
Kuwait	10/03/1990	29/10/2002	5/06/2001		18/05/1999		
Kyrgyzstan	17/12/1987			21/10/1986	1/12/2005		
Lebanon		1/06/1999	28/08/1997				
Lesotho							
Liberia					25/11/1970		
Libya							
Liechtenstein							
Macau							
Macedonia (FYR)	21/11/1980	22/02/1999	21/06/2001	20/03/2000	13/07/2006	20/11/2008	14/04/2008
Madagascar							
Malawi							
Malaysia	24/10/1973		8/03/1996	4/12/1970	23/02/2010		28/11/1998
Mali							
Mauritania							
Mauritius	4/07/1995				15/03/1978		
Mayotte							
Mexico	24/11/1992		4/04/2002	11/06/1997	9/07/2008		22/10/1998
Moldova	17/12/1987	15/09/1998	12/05/1999		24/11/1981	23/02/1998	28/05/2009
Monaco							
Mongolia	26/09/1995	28/02/2000	27/02/1997		22/08/1994		
Montenegro	21/11/1980	14/12/1998	11/11/2004		26/03/1987		7/10/2010
Montserrat							
Morocco	31/05/2006	22/05/1996	11/06/2001	8/05/1984	7/06/1972		
Mozambique							
Myanmar							
Namibia					2/12/1993		
Nepal							
New Caledonia							
New Zealand	15/09/1981		26/10/2007	10/10/1980	20/10/1978		19/09/1986
Niger							
Nigeria	20/11/1989		31/08/1989				
Norway	14/04/1988	1/03/1988	19/10/2004	23/09/1996	4/10/1991	14/05/1993	
Oman							
Pakistan	17/03/1980			22/10/1987	14/07/1994		13/04/1973
Panama							
Papua New Guinea							
Philippines	2/10/1976		13/11/2000	30/06/1995	22/07/1983		
Qatar		22/03/2010					
Quebec							
Russia	16/06/1995	8/06/1993	17/11/1995	8/02/1996	29/05/1996		29/04/1994
Rwanda	16/04/2007						

	BE	BG	CZ	DK	DE	EE	IE
San Marino	21/12/2005						
Saudi Arabia							
Senegal	29/09/1987						
Serbia	21/11/1980	14/12/1998	11/11/2004	15/05/2009	26/03/1987	24/09/2009	23/09/2009
Seychelles							
Sierra Leone							
Singapore	6/11/2006	13/12/1996	21/11/1997	3/07/2000	28/06/2004	18/09/2006	28/10/2010
Solomon Islands							
South Africa	1/02/1995	29/04/2004	11/10/1996	21/06/1995	25/01/1973		7/10/1997
Sri Lanka	3/02/1983		26/07/1978	22/12/1981	13/09/1979		
St Kitts and Nevis							
St Maarten							
St Martin							
St Pierre and Miquelon							
Sudan							
Suriname							
Swaziland							
Syria		20/03/2001	18/05/2008		17/02/2010		
Switzerland	28/08/1978	28/10/1991	4/12/1995	23/11/1973	11/08/1971	11/06/2002	8/11/1966
Taiwan	13/10/2004			30/08/2005			
Tajikistan	17/12/1987		7/11/2006		27/03/2003		
Tanzania				6/05/1976			
Thailand	16/10/1978	16/06/2000	12/02/1994	23/02/1998	10/07/1967		
Togo							
Trinidad & Tobago				20/06/1969	4/04/1973		
Tunisia	7/10/2004		14/03/1990	5/02/1981	23/12/1975		
Turkey	2/06/1987	7/07/1994	12/11/1999	30/05/1991	19/09/2011	25/08/2003	24/10/2008
Turkmenistan	17/12/1987			21/10/1986	24/11/1981		
Tuvalu							
Uganda				14/01/2000			
Ukraine	20/05/1996	20/11/1995	30/06/1997	5/03/1996	3/07/1995	10/05/1996	
U.A.E.	30/09/1996	26/06/2007	30/09/1996		1/07/2010	20/04/2011	1/07/2010
United States	27/11/2006	23/02/2007	16/09/1993	19/08/1999	29/08/1989	15/01/1998	28/07/1997
Uruguay					9/03/2010		
Uzbekistan	14/11/1996	24/11/2003	2/03/2000		7/09/1999		
Venezuela	22/04/1993		26/04/1996	3/12/1998	8/02/1995		
Vietnam	28/02/1996	24/05/1996	23/05/1997	31/05/1995	16/11/1995		10/03/2008
Zambia				13/09/1973	30/05/1973		29/03/1971
Zimbabwe		12/10/1988			22/04/1988		
Total	65	43	55	57	67	25	36

	EL	ES	FR	IT	CY	LV	LT
Albania	14/07/1995	2/07/2010	24/12/2002	12/12/1994		21/02/2008	
Algeria		7/10/2002	1/10/1980	3/02/1991			
Antigua & Barbuda							
Argentina		21/07/1992	4/04/1979	15/11/1979			
Armenia	12/05/1999	16/12/2010	9/12/1997	14/06/2002	29/10/1982	15/03/2000	13/03/2000
Aruba							
Australia		24/03/1992	20/06/2006	14/12/1982			
Azerbaijan	16/10/2009		20/12/2001	21/07/2004	29/10/1982	3/10/2005	2/04/2004
Bahamas							
Bahrain			10/05/1993				
Bangladesh			9/03/1987	20/03/1990			
Barbados		1/12/2010					
Belarus		1/03/1985	4/10/1985	11/08/2005	29/05/1998	7/09/1995	18/07/1995
Belize							
Benin			27/02/1975				
Bermuda							
Bolivia		30/06/1997	15/12/1994				
Bosnia & Herzegovina	23/07/2007	5/12/2008	28/03/1974	24/02/1982	29/06/1985		
Botswana			15/04/1999				
Brazil		14/11/1974	10/09/1971	3/10/1978			
UK Virgin Islands							
Brunei							
Burkina Faso			11/08/1965				
Cameroon			21/10/1976				
Canada	29/06/2009	10/11/1986	2/05/1975	3/06/2002	2/05/1984	26/04/1995	29/08/1996
Cape Verde							
Cayman Islands							
Central African Rep			13/12/1969				
Chile		7/07/2003	7/06/2004				
China	3/06/2002	22/11/1990	30/05/1984	31/10/1986	25/10/1990	7/06/1996	3/06/1996
Colombia		31/03/2005					
Congo (Dem. Rep.)							
Congo (Rep.)			27/11/1987				
Costa Rica		4/03/2004					
Croatia	18/10/1996	19/05/2005	19/06/2003	28/10/1999		19/05/2000	4/05/2000
Cuba		3/02/1999					
Curaçao							
Dominica							
Dominican Republic		1/07/2004					
Ecuador		20/05/1991	16/03/1989	23/05/1984			
Egypt	27/11/2004	10/06/2005	19/06/1980	7/05/1979	18/12/1993		
El Salvador		10/03/1997					
Ethiopia			15/06/2006	8/04/1997			
Falkland Islands							
Faroe Islands							
Fiji							
French Polynesia			28/03/1957				
Gabon			20/09/1995				
Gambia							
Georgia	10/05/1999	7/06/2010	7/03/2007	31/10/2000		13/10/2004	11/09/2003
Ghana			5/04/1993	19/02/2004			
Greenland							
Grenada							
Guernsey							
Guinea			15/02/1999				
Guyana							

	EL	ES	FR	IT	CY	LV	LT
Hong Kong		1/04/2011	21/10/2010				
Iceland	7/07/2006	22/01/2002	29/08/1990	10/09/2002		19/10/1994	13/06/1998
India	11/02/1965	8/02/1993	29/09/1992	19/02/1993	13/06/1994		26/07/2011
Indonesia		30/05/1995	14/09/1979	18/02/1990			
Iran		19/07/2003	7/11/1973				
Isle of Man							
Israel	24/10/1995	30/11/1999	31/07/1995	8/09/1995		20/02/2006	11/05/2006
Ivory Coast			6/04/1966	30/07/1982			
Jamaica		8/07/2008	9/08/1995				
Japan		13/02/1974	3/03/1995	20/03/1969			
Jersey			28/05/1984				
Jordan				16/03/2004			
Kazakhstan		2/07/2009	3/02/1998	22/09/1994		6/09/2001	7/03/1997
Kenya			4/12/2007				
North Korea							
South Korea	20/03/1995	17/01/1994	19/06/1979	10/01/1989		15/06/2008	20/04/2006
Kosovo							
Kuwait	2/03/2003		7/02/1982	17/12/1987	15/12/1984		
Kyrgyzstan		1/03/1985	4/10/1985		29/10/1982	7/12/2006	
Lebanon			24/07/1962	22/11/2000	18/02/2003		
Lesotho							
Liberia							
Libya			22/12/2005				
Liechtenstein							
Macau							
Macedonia (FYR)		20/06/2005	10/02/1999	20/12/1996	29/06/1985	8/12/2006	29/08/2007
Madagascar			22/07/1983				
Malawi			5/11/1963				
Malaysia		24/05/2006	24/04/1975	28/01/1984			
Mali			22/09/1972				
Mauritania			15/11/1967				
Mauritius			11/12/1980	9/03/1990	21/01/2000		
Mayotte			27/03/1970				
Mexico	13/04/2004	24/07/1992	7/11/1991	8/07/1991			
Moldova	29/03/2004	8/10/2007	4/10/1985	3/07/2002	28/01/2008	25/02/1998	18/02/1998
Monaco			18/05/1963				
Mongolia			18/04/1996				
Montenegro	25/06/1997		28/03/1974	24/02/1982	29/06/1985	22/11/2005	
Montserrat							
Morocco	20/03/2007	10/07/1978	29/05/1970	7/06/1972		24/07/2008	
Mozambique				14/12/1998			
Myanmar							
Namibia			29/05/1996				
Nepal							
New Caledonia			31/03/1983				
New Zealand		28/07/2005	30/11/1979	6/12/1979			
Niger			1/01/1965				
Nigeria			27/02/1990				
Norway	27/04/1988	6/10/1999	19/12/1980	17/06/1985	18/05/1955	19/07/1993	27/04/1993
Oman			1/06/1989	6/05/1998			
Pakistan		2/06/2010	15/06/1994	22/06/1984			
Panama		7/10/2010	30/06/2011				
Papua New Guinea							
Philippines		14/03/1989	9/01/1976	5/12/1980			
Qatar	26/10/2008		4/12/1990	15/10/2002	11/11/2008		
Quebec			1/09/1987				
Russia	26/06/2000	16/12/1998	26/11/1996	9/04/1996	5/12/1998		29/06/1999
Rwanda							

	EL	ES	FR	IT	CY	LV	LT
San Marino					27/04/2007		
Saudi Arabia	19/06/2008	19/06/2007	18/02/1982	13/01/2007			
Senegal			29/03/1974	20/07/1998			
Serbia	25/06/1997	9/03/2009	28/03/1974	24/02/1982	29/06/1985	22/11/2005	28/08/2007
Seychelles					28/06/2006		
Sierra Leone							
Singapore		13/04/2011	9/09/1974	29/01/1977	24/11/2000	6/10/1999	18/11/2003
Solomon Islands							
South Africa	19/11/1998	23/06/2006	8/11/1993	16/11/1995	26/11/1997		
Sri Lanka			17/09/1981	28/03/1984			
St Kitts and Nevis							
St Maarten							
St Martin			21/12/2010				
St Pierre and Miquelon			30/05/1988				
Sudan							
Suriname							
Swaziland							
Syria			17/07/1998	23/11/2000	15/03/1992		
Switzerland	16/06/1983	26/04/1966	9/09/1966	9/03/1976		31/01/2002	27/05/2002
Taiwan			24/12/2010				
Tajikistan		1/03/1985	4/10/1985		29/10/1982	9/02/2009	
Tanzania				7/03/1973			
Thailand		14/10/1997	27/12/1974	22/12/1977	27/10/1998		
Togo			24/11/1971				
Trinidad & Tobago		17/02/2009	5/08/1987	26/03/1971			
Tunisia	31/10/1992	26/02/2001	28/05/1973	16/05/1979			
Turkey	3/12/2003	5/07/2002	18/02/1987	27/07/1990		3/06/1999	24/11/1998
Turkmenistan		1/03/1985	4/10/1985	26/02/1985	29/10/1982		
Tuvalu							
Uganda				6/10/2000			
Ukraine	6/11/2000	1/03/1985	31/01/1997	26/02/1997	29/10/1982	21/11/1995	23/09/1996
U.A.E.		5/03/2006	19/07/1989	22/01/1995			
United States	20/02/1950	22/02/1990	31/08/1994	25/08/1999	19/03/1984	15/01/1998	15/01/1998
Uruguay		9/10/2009					
Uzbekistan	1/04/1997		22/04/1996	21/11/2000	29/10/1982	3/07/1998	18/02/2002
Venezuela		8/04/2003	7/05/1992	5/06/1990			
Vietnam		7/03/2005	10/02/1993	26/11/1996			
Zambia			5/11/1963	27/10/1972			
Zimbabwe			15/12/1993				
Total	30	61	100	66	30	26	23

	LU	HU	MT	NL	AT	PL	PT
Albania	14/01/2009	14/11/1992	2/05/2000	22/07/2004	14/12/2007	5/03/1993	
Algeria					17/06/2003		2/12/2003
Antigua & Barbuda							
Argentina				27/12/1996			
Armenia	23/06/2009	9/11/2009		31/10/2001	27/02/2002	14/07/1999	
Aruba				28/10/1964			
Australia		29/11/1990	9/05/1984	17/03/1976	1/04/1992	7/05/1991	
Azerbaijan	16/06/2006	18/02/2008		22/09/2008	4/07/2000	26/08/1997	
Bahamas							
Bahrain	6/05/2009		12/04/2010	16/04/2008	2/07/2009		
Bangladesh				13/07/1993		8/07/1997	
Barbados	1/12/2009		5/12/2001	28/11/2006	27/02/2006		
Belarus		19/02/2002		26/03/1996	16/05/2001	18/11/1992	
Belize					8/05/2002		
Benin							
Bermuda				8/06/2009			
Bolivia							
Bosnia & Herzegovina		17/10/1985		22/02/1982	16/12/2010	10/01/1985	
Botswana							
Brazil	8/11/1978	20/06/1986		8/03/1990	24/05/1975		16/05/2000
UK Virgin Islands							
Brunei							
Burkina Faso							
Cameroon							
Canada	10/09/1999	15/04/1992	25/07/1986	27/05/1986	9/12/1976	4/05/1987	14/06/1999
Cape Verde							22/03/1999
Cayman Islands							
Central African Rep							
Chile						10/03/2000	7/07/2005
China	12/03/1994	17/06/1992	23/10/2010	13/05/1987	10/04/1991	7/06/1988	21/04/1998
Colombia							
Congo (Dem. Rep.)							
Congo (Rep.)							
Costa Rica							
Croatia		30/08/1996	21/10/1998	23/05/2000	21/09/2000	19/10/1994	
Cuba					26/06/2002		30/10/2000
Curaçao				28/10/1964			
Dominica							
Dominican Republic							
Ecuador							
Egypt		5/11/1991	20/02/1999	21/04/1999	16/10/1962	24/06/1996	
El Salvador							
Ethiopia							
Falkland Islands							
Faroe Islands					11/07/1967		
Fiji							
French Polynesia							
Gabon							
Gambia							
Georgia	15/10/2007	16/02/2012	23/10/2009	21/03/2002	11/04/2005	5/11/1999	
Ghana				10/03/2008			
Greenland							
Grenada							
Guernsey							
Guinea							
Guyana							

	LU	HU	MT	NL	AT	PL	PT
Hong Kong	2/11/2007	12/05/2010	8/11/2011	22/03/2010	25/05/2010		22/03/2011
Iceland	4/10/1999	23/11/2005	23/09/2004	25/09/1997		19/06/1998	2/08/1999
India	2/06/2008	3/11/2003	28/09/1994	30/07/1988	8/11/1999	21/06/1989	11/09/1998
Indonesia	14/01/1993	19/10/1989		29/01/2002	24/07/1986	6/10/1992	9/07/2003
Iran					11/03/2002	2/10/1998	
Isle of Man			23/10/2009			7/03/2011	
Israel	13/12/2004	14/05/1991		2/07/1973	29/01/1970	22/05/1991	26/09/2006
Ivory Coast							
Jamaica							
Japan	5/03/1992	13/02/1980		25/08/2010	20/12/1961	20/02/1980	
Jersey			25/01/2010				
Jordan			16/04/2009	31/10/2006		4/10/1997	
Kazakhstan		7/12/1994		24/04/1996	10/09/2004	21/09/1994	
Kenya							
North Korea							
South Korea	7/11/1984	29/03/1989	25/03/1997	25/10/1978	8/10/1985	21/06/1991	26/01/1996
Kosovo				22/02/1982			
Kuwait		17/01/1994	24/07/2002	29/05/2001	13/06/2002	16/11/1996	
Kyrgyzstan					18/09/2001	19/11/1998	
Lebanon			23/02/1999			26/07/1999	
Lesotho							
Liberia							
Libya			28/12/2008				
Liechtenstein	26/08/2009				5/11/1969		
Macau							28/09/1999
Macedonia (FYR)		13/04/2001		11/09/1998	10/09/2007	28/11/1996	
Madagascar							
Malawi				7/06/1969			
Malaysia	21/11/2002	22/05/1989	3/10/1995	7/03/1988	20/09/1989	16/09/1977	
Mali							
Mauritania							
Mauritius	15/02/1995						
Mayotte							
Mexico	7/02/2001	24/06/2011		27/09/1993	13/04/2004	30/11/1998	11/11/1999
Moldova	11/07/2007	19/04/1995		3/07/2000	5/09/2011	16/11/1994	11/02/2009
Monaco	27/07/2009						
Mongolia	5/06/1998	13/09/1994		8/03/2002	3/07/2003	18/04/1997	
Montenegro		20/06/2001	4/11/2008	22/02/1982	1/06/2010	12/06/1997	
Montserrat							
Morocco	19/12/1980	12/12/1991	26/10/2001	12/08/1977	27/02/2002	24/10/1994	29/10/1997
Mozambique							21/03/1991
Myanmar							
Namibia							
Nepal					15/12/2000		
New Caledonia							
New Zealand				15/10/1980	21/09/2006	21/04/2005	
Niger							
Nigeria				11/12/1991			
Norway	6/05/1983	21/10/1980	2/06/1975	12/01/1990	28/11/1995	9/09/2009	10/03/2011
Oman				5/10/2009			
Pakistan		24/02/1992	8/10/1975	24/03/1982	4/08/2005	25/10/1974	23/06/2000
Panama	7/10/2010			6/10/2010			27/08/2010
Papua New Guinea							
Philippines	3/07/2009	13/06/1997		24/04/2008	9/04/1981	9/09/1992	
Qatar		18/01/2012	26/08/2009	9/03/1989	30/12/2010	18/11/2008	
Quebec							
Russia	28/06/1993	1/04/1994		1/09/1996	13/04/2000	22/05/1992	29/05/2000
Rwanda							

	LU	HU	MT	NL	AT	PL	PT
San Marino	27/03/2006	15/09/2009	3/05/2005		24/11/2004		
Saudi Arabia				13/10/2008	19/03/2006	22/02/2011	
Senegal							
Serbia		20/06/2001	9/09/2009	22/02/1982	7/05/2010	12/06/1997	
Seychelles							
Sierra Leone				17/11/1982			
Singapore	6/03/1993	17/04/1997	21/03/2006	19/02/1971	30/11/2001	23/04/1993	6/09/1999
Solomon Islands							
South Africa	23/11/1998	4/03/1994	16/05/1997	10/10/2005	4/03/1996	10/11/1993	13/11/2006
Sri Lanka						25/04/1980	
St Kitts and Nevis							
St Maarten				28/10/1964			
St Martin							
St Pierre and Miquelon							
Sudan							
Suriname				25/11/1975			
Swaziland							
Syria			22/02/1999			15/08/2001	
Switzerland	21/01/1993	9/04/1981	25/02/2011	26/10/2010	30/01/1974	2/09/1991	26/09/1974
Taiwan		19/04/2010		27/02/2001			
Tajikistan				21/11/1986	7/06/2011	27/05/2003	
Tanzania							
Thailand	6/05/1996	18/05/1989		11/09/1975	8/05/1985	8/12/1978	
Togo							
Trinidad & Tobago	7/05/2001						
Tunisia	27/03/1996	22/10/1992	31/05/2000	16/05/1995	23/06/1977	30/03/1993	24/02/1999
Turkey	9/06/2003	10/03/1993		27/03/1986	28/10/1999	3/11/1993	11/05/2005
Turkmenistan					10/04/1981		
Tuvalu							
Uganda				31/08/2004			
Ukraine		19/05/1995		24/10/1995	16/10/1997	12/01/1993	9/02/2000
U.A.E.	20/11/2005		13/03/2006	8/05/2007	22/09/2003	31/01/1993	17/01/2011
United States	3/04/1996	12/02/1979	8/08/2008	18/12/1992	21/06/1982	8/10/1974	6/09/1994
Uruguay		25/10/1988					
Uzbekistan	2/07/1997	17/04/2008		18/10/2001	14/06/2000	11/01/1995	
Venezuela				29/05/1991	12/05/2006		23/04/1996
Vietnam	4/03/1996	26/08/1994		24/01/1995	2/06/2008	31/08/1994	
Zambia				19/12/1977			
Zimbabwe				18/05/1989		9/07/1993	
Total	40	47	34	70	60	56	31

	RO	SI	SK	FI	SE	UK	Total
Albania	11/05/1994	27/02/2008	27/02/2008		26/03/1998		21
Algeria	28/06/1994						9
Antigua & Barbuda						19/12/1947	1
Argentina				13/12/1994	31/05/1995	3/01/1996	10
Armenia	25/03/1996			16/10/2006	13/10/1981	13/07/2011	22
Aruba							1
Australia	2/10/2000		24/08/1999	20/11/2006	14/01/1981	21/08/2003	18
Azerbaijan	29/10/2002			29/09/2005		23/02/1994	19
Bahamas						29/10/2009	1
Bahrain							8
Bangladesh	13/03/1987				3/05/1982	8/08/1979	10
Barbados				15/06/1989	1/07/1991	26/03/1970	9
Belarus	22/07/1997	6/10/2010	12/07/1999	18/12/2007	10/03/1994	31/07/1985	23
Belize						19/12/1947	2
Benin							1
Bermuda				16/04/2009	16/04/2009		4
Bolivia					14/01/1994	3/12/1994	5
Bosnia & Herzegovina	28/04/1986	16/05/2006	2/11/1981	8/05/1986	18/06/1980	6/11/1981	20
Botswana					19/10/1992	9/09/2005	3
Brazil			26/08/1986	2/04/1986	25/04/1975		14
UK Virgin Islands				18/05/2009	18/05/2009	29/10/2008	4
Brunei						8/12/1950	1
Burkina Faso							1
Cameroon						22/04/1982	2
Canada	8/04/2004	15/09/2000	22/05/2001	20/07/2006	27/08/1996	8/09/1978	27
Cape Verde							1
Cayman Islands				17/06/2009	17/06/2009	15/06/2009	4
Central African Rep							1
Chile					4/06/2004	12/07/2003	9
China	16/01/1981	13/02/1995	11/06/1987	25/05/2010	16/05/1986	26/07/1984	27
Colombia							1
Congo (Dem. Rep.)							1
Congo (Rep.)							1
Costa Rica							1
Croatia	25/01/1996	10/06/2005	12/02/1996	8/05/1986	18/06/1980	6/11/1981	24
Cuba							3
Curaçao							1
Dominica						31/03/2010	1
Dominican Republic							1
Ecuador	24/04/1992						6
Egypt	13/07/1979			1/04/1965	26/12/1994	25/04/1977	19
El Salvador							1
Ethiopia	6/11/2003						4
Fakland Islands						17/12/1997	1
Faroe Islands				23/09/1996	23/09/1996	20/06/2007	5
Fiji						21/11/1975	1
French Polynesia							1
Gabon							2
Gambia					8/12/1993	20/05/1980	2
Georgia	11/12/1997		27/10/2011	11/10/2007		13/07/2004	23
Ghana						20/01/1993	6
Greenland							1
Grenada						4/03/1949	1
Guernsey				28/10/2008	28/10/2008		4
Guinea							1
Guyana						31/08/1992	1

	RO	SI	SK	FI	SE	UK	Total
Hong Kong						25/10/2000	12
Iceland	19/09/2007		15/04/2002	23/09/1996	23/09/1996	30/09/1991	23
India		13/01/2003	27/01/1986	15/01/2010	24/06/1997	25/01/1993	25
Indonesia	3/07/1996		12/10/2000	15/10/1987	28/02/1989	5/04/1993	19
Iran	3/10/2001						7
Isle of Man				30/10/2007	30/10/2007	29/07/1955	8
Israel	15/06/1997	31/01/2007	8/09/1999	8/01/1997	22/12/1959	26/09/1962	25
Ivory Coast						26/06/1985	5
Jamaica					13/03/1985	16/03/1973	6
Japan	12/02/1976		11/10/1977	29/02/1972	21/01/1983	2/02/2006	19
Jersey				28/10/2008	28/10/2008	24/06/1952	9
Jordan	10/10/1983					22/07/2001	8
Kazakhstan	21/09/1998		21/03/2007	24/03/2009	19/03/1997	21/03/1994	19
Kenya					28/06/1973	31/07/1973	5
North Korea	23/01/1998						3
South Korea	11/10/1993	25/04/2005	27/08/2001	8/02/1979	27/05/1981		25
Kosovo							1
Kuwait	26/07/1992					23/02/1999	15
Kyrgyzstan				3/04/2003			10
Lebanon	28/06/1995						8
Lesotho						29/01/1997	1
Liberia							1
Libya			20/02/2009			17/11/2008	4
Liechtenstein							2
Macau							1
Macedonia (FYR)	12/06/2000	15/05/1998	5/10/2009	25/01/2001	17/02/1998	8/11/2006	23
Madagascar							1
Malawi						25/11/1955	3
Malaysia	26/11/1982			28/03/1984	12/03/2002	10/12/1996	18
Mali							1
Mauritania							1
Mauritius					23/04/1992	11/07/1981	8
Mayotte							1
Mexico	20/07/2000		13/05/2006	12/02/1997	21/09/1992	2/06/1994	20
Moldova	21/02/1995	31/05/2006	25/11/2003	16/04/2008		8/11/2007	24
Monaco							2
Mongolia						23/04/1996	11
Montenegro	16/05/1996	11/06/2003	26/02/2001	8/05/1986	18/06/1980	6/11/1981	21
Montserrat						19/12/1947	1
Morocco	2/07/2003					8/09/1981	19
Mozambique							2
Myanmar						13/03/1950	1
Namibia	25/02/1998				16/07/1993	8/08/1962	5
Nepal							1
New Caledonia							1
New Zealand				12/03/1982	21/02/1979	4/08/1983	14
Niger							1
Nigeria	21/07/1992		31/08/1989			9/06/1987	7
Norway	14/11/1980	18/02/2008	27/06/1979	23/09/1996	23/09/1996	12/10/2000	26
Oman						23/02/1998	4
Pakistan	27/07/1999			30/12/1994	22/12/1985	24/11/1986	17
Panama							5
Papua New Guinea						17/09/1981	1
Philippines	18/05/1994			13/10/1978	24/06/1998	10/06/1976	16
Qatar	24/10/1999	10/01/2010				25/06/2009	13
Quebec					20/09/1986		2
Russia	27/09/1993	29/09/1995	24/06/1994	4/05/1996	14/06/1993	15/02/1994	24
Rwanda							1

	RO	SI	SK	FI	SE	UK	Total
San Marino	23/05/2007						7
Saudi Arabia	26/04/2011				24/05/1995	31/10/2007	10
Senegal							3
Serbia	16/05/1996	11/06/2003	26/02/2001	8/05/1986	18/06/1980	6/11/1981	25
Seychelles							1
Sierra Leone						19/12/1947	2
Singapore	21/02/2002	8/01/2010	9/05/2005	7/06/2002	17/06/1968	12/02/1997	26
Solomon Islands						10/05/1950	1
South Africa	12/11/1993		28/05/1998	26/05/2005	24/05/1995	31/07/1978	23
Sri Lanka	19/10/1984		26/07/1978	18/05/1982	23/02/1983	21/05/1979	12
St Kitts and Nevis						19/12/1947	1
St Maarten							1
St Martin							1
St Pierre and Miquelon							1
Sudan	31/05/2007					8/03/1975	2
Suriname							1
Swaziland						26/11/1968	1
Syria	24/06/2008		18/02/2009				10
Switzerland	25/10/1993	12/06/1996	14/02/1997	16/12/1991	7/05/1965	8/12/1977	26
Taiwan			10/08/2011		8/06/2001	8/04/2002	8
Tajikistan	6/12/2007						11
Tanzania					2/05/1976		3
Thailand	26/06/1996	11/07/2003		25/04/1985	19/10/1988	18/02/1981	19
Togo							1
Trinidad & Tobago					17/02/1984	31/12/1982	8
Tunisia	23/09/1987		14/03/1990		7/05/1981	15/12/1982	19
Turkey	1/07/1986	19/04/2001	2/04/1997	6/10/2009	21/01/1988	19/12/1986	25
Turkmenistan	16/07/2008		26/03/1996		13/10/1981	31/07/1985	12
Tuvalu						10/05/1950	1
Uganda						23/12/1992	4
Ukraine	29/03/1996	23/04/2003	23/01/1996	14/10/1994	14/08/1995	10/02/1993	24
U.A.E.	11/04/1993			12/03/1986			17
United States	4/12/1973	21/06/1999	8/10/1993	21/09/1989	1/09/1994	24/07/2001	27
Uruguay							3
Uzbekistan	6/06/1996		6/03/2003	9/04/1998			18
Venezuela					8/09/1993	11/03/1996	12
Vietnam	8/07/1995		27/10/2008	21/11/2001	24/03/1994	9/04/1994	19
Zambia	21/07/1983			3/11/1978	18/03/1974	23/02/1972	10
Zimbabwe					10/03/1989	19/10/1982	7
Total	59	22	38	51	64	93	1349