



**COUNCIL OF
THE EUROPEAN UNION**

Brussels, 13 December 2012

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COVER NOTE

from: Secretary-General of the European Commission,
signed by Mr Jordi AYET PUIGARNAU, Director

date of receipt: 6 December 2012

to: Mr Uwe CORSEPIUS, Secretary-General of the Council of the European
Union

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Subject: Comission Staff Working Document
Impact Assessment
Accompanying the document
the Communication from the Commission to the European Parliament and the
Council - An Action Plan to strenghten 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

Delegations will find attached Commission document SWD(2012) 403 final - Volume 8/14.

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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	18/12/1999				7/12/1982		

	BE	BG	CZ	DK	DE	EE	IE
	6						
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							
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					25/11/197		

	BE	BG	CZ	DK	DE	EE	IE
					0		
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						
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	13/12/1999	21/11/1999	3/07/2000	28/06/2000	18/09/2000	28/10/2010

	BE	BG	CZ	DK	DE	EE	IE
		6	7		4	6	0
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	20/06/2000	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			

	EL	ES	FR	IT	CY	LV	LT
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							
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							

	EL	ES	FR	IT	CY	LV	LT
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							
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

	EL	ES	FR	IT	CY	LV	LT
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	16/10/1996	24/06/1999	

	LU	HU	MT	NL	AT	PL	PT
			9	9	2	6	
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							
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	

	LU	HU	MT	NL	AT	PL	PT
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							
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	23/11/1999	4/03/1994	16/05/1999	10/10/2000	4/03/1996	10/11/1999	13/11/2000

	LU	HU	MT	NL	AT	PL	PT
	8		7	5		3	6
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	Tota I
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						31/03/201	1

	RO	SI	SK	FI	SE	UK	Total
						0	
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
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

	RO	SI	SK	FI	SE	UK	Tota l
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
San Marino	23/05/2007						7

	RO	SI	SK	FI	SE	UK	Total
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					10/03/198	19/10/198	7

	RO	SI	SK	FI	SE	UK	Total
					9	2	
Total	59	22	38	51	64	93	1349