



ANDORRA

Primary legislation

Decree of 2 August 2017 approving the Regulations of Law 19/2016, of 30 November, of automatic exchange of information in tax matters

Catalan https://www.bopa.ad/bopa/028077/Pagines/CGL20161219_11_40_18.aspx

English <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/legislation/andorra-primary-legislation-EN.pdf>

More information on the AEOI portal: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>