

**Financial Account Identifier opt-in/out list (DAC7/DPI Model Rules)**

Under subparagraphs B(2)(c) and B(3)(c), Section III, OECD Model Rules or subparagraphs B(2)(b) and B(3)(b) of Annex V, Section III, Directive EU/2021/514, the Financial Account Identifier must be reported and exchanged provided that:

1. it is available to the Reporting Platform Operator and
2. the jurisdiction of the Reportable Seller's residence has indicated that it wishes to receive such Financial Account Identifiers for taxpayer matching purposes.

If both conditions are met, the Financial Account Identifiers must be included in the seller's (FinancialIdentifier) data group in the XML report.

The table below shows which jurisdictions have opted to receive the Financial Account Identifiers or have opted out. An opt-out is represented by a "No". In case of a "No" a Reporting Platform Operator should not report Financial Account Identifiers to that jurisdiction.

Country	Financial Account Identifier
Austria	Yes
Belgium	Yes
Bulgaria	Yes
Canada	Yes
Croatia	Yes
Cyprus	Yes
Czech Republic	Yes
Denmark	Yes
Germany	No
Estonia	Yes
Finland	Yes
France	Yes
Greece	Yes
Hungary	Yes
Ireland	Yes
Italy	Yes
Latvia	Yes
Lithuania	Yes
Luxembourg	Yes
Malta	Yes
The Netherlands	Yes
New Zealand	Yes
Poland	Yes
Portugal	Yes
Romania	Yes
Saint Barthélemy	Yes
Saint Martin (French part)	Yes
Slovenia	Yes
Slovakia	Yes
Spain	Yes
Sweden	No
United Kingdom	Yes