



Brussels, 8 December 2025  
(OR. en)

**15855/25**

---

**Interinstitutional File:  
2025/0224 (NLE)**

---

**FISC 340  
ECOFIN 1597  
AND 15**

**NOTE**

---

**Subject:** Information relating to the entry into force of the Amending Protocol to the Agreement between the European Union and the Principality of Andorra on the automatic exchange of financial account information to improve international tax compliance

---

The Amending Protocol to the Agreement between the European Union and the Principality of Andorra on the automatic exchange of financial account information to improve international tax compliance, signed in Brussels on 13 October 2025,<sup>1</sup> will enter into force on 1 January 2026, the procedure provided for in Article 2 of the Amending Protocol having been completed on 27 November 2025.

---

---

<sup>1</sup> OJ L, 2025/2400, 5.12.2025, ELI: [https://eur-lex.europa.eu/eli/agree\\_internation/2025/2400/oj](https://eur-lex.europa.eu/eli/agree_internation/2025/2400/oj)