

## Countries to Implement CRS (97)

### Signed (54)

- |                        |               |                        |
|------------------------|---------------|------------------------|
| Anguilla               | Germany       | Mauritius              |
| Argentina              | Gibraltar     | Mexico                 |
| Barbados               | Greece        | Montserrat             |
| Belgium                | Greenland     | Netherlands            |
| Bermuda                | Guernsey      | Niue                   |
| British Virgin Islands | Hungary       | Norway                 |
| Bulgaria               | Iceland       | Poland                 |
| Cayman Islands         | India         | Portugal               |
| Colombia               | Ireland       | Romania                |
| Croatia                | Isle of Man   | San Marino             |
| Curacao                | Italy         | Seychelles             |
| Cyprus                 | Jersey        | Slovak Republic        |
| Czech Republic         | Korea         | Slovenia               |
| Denmark                | Latvia        | South Africa           |
| Estonia                | Liechtenstein | Spain                  |
| Faroe Islands          | Lithuania     | Sweden                 |
| Finland                | Luxembourg    | Turks & Caicos Islands |
| France                 | Malta         | United Kingdom         |

2017

### Committed (2)

- Dominica
- Trinidad and Tobago

### Signed (24)

- |                     |                                  |              |
|---------------------|----------------------------------|--------------|
| Albania             | Costa Rica                       | Sint Maarten |
| Andorra             | Ghana                            | Switzerland  |
| Antigua and Barbuda | Grenada                          |              |
| Aruba               | Indonesia                        |              |
| Australia           | Japan                            |              |
| Austria             | Marshall Islands                 |              |
| Belize              | Monaco                           |              |
| Canada              | New Zealand                      |              |
| Chile               | Saint Lucia                      |              |
| China               | Saint Vincent and the Grenadines |              |
| Cook Islands        | Samoa                            |              |

2018

### Committed (17)

- |                   |                       |
|-------------------|-----------------------|
| The Bahamas       | Qatar                 |
| Brazil            | Russia                |
| Brunei Darussalam | Saint Kitts and Nevis |
| Hong Kong (China) | Saudi Arabia          |
| Israel            | Singapore             |
| Kuwait            | Turkey                |
| Macau (China)     | United Arab Emirates  |
| Malaysia          | Uruguay               |
| Panama            |                       |

Sources:

[AEOI Commitments list](#) as of 12/11/15

[MCAA Signatories](#) as of 12/21/15

# Deloitte.



Official Professional Services Sponsor

Professional Services means audit, tax, consulting and financial advisory services.

#### About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as “Deloitte Global”) does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a detailed description of DTTL and its member firms. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of the legal structure of Deloitte LLP and its subsidiaries. Certain services may not be available to attest clients under the rules and regulations of public accounting.

Copyright © 2016 Deloitte Development LLC. All rights reserved.  
Member of Deloitte Touche Tohmatsu Limited