



## **Countries to Implement Common Reporting Standard (CRS)**

May 2020

# Countries to implement CRS (113\*)

**Signed and Committed (49)**

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

2017

**Signed and Committed (4)**

- Dominica \*\*
- Ecuador
- Kazakhstan
- Nigeria \*\*

2020

**Committed only (3)**

- Liberia \*\*\*
- Oman
- Peru

**Signed and Committed (1)**

- Albania \*\*

2021

**Committed only (1)**

- Maldives

**Signed and Committed (48)**

Andorra	Chile	Macau (China)	Saint Kitts and Nevis
Antigua and Barbuda	China	Malaysia	Saint Lucia
Aruba	Cook Islands	Marshall Islands	Saint Vincent and the Grenadines
Australia	Costa Rica	Mauritius	Samoa
Austria	Curaçao **	Monaco	Saudi Arabia
Azerbaijan	Greenland **	Nauru	Singapore
Bahamas	Grenada	New Zealand	Sint Maarten
Bahrain	Hong Kong (China)	Niue **	Switzerland
Barbados **	Indonesia	Pakistan	Turkey
Belize	Israel	Panama	United Arab Emirates
Brazil	Japan	Qatar	Uruguay
Canada	Lebanon	Russian Federation	Vanuatu

2018

**Committed only (2)**

- Brunei Darussalam
- Trinidad and Tobago

2023

**Committed only (3)**

- Jordan
- Montenegro
- Thailand

**Signed and Committed (2)**

- Ghana
- Kuwait

2019

**Sources:**

[AEOI Commitments list](#) as of 05/05/20  
[MCAA Signatories](#) as of 04/25/19

\*Jurisdictions listed as committed include jurisdictions which are signatories to the MCAA, which are included in the AEOI: Status of Commitments List, or both.

\*\* Countries on MCAA list with intended first information exchange listed under a different year on the AEOI Commitment List

\*\*\*Countries on MCAA list with intended first information exchange under a different year **and** listed on AEOI under developing countries

# Countries to implement CRS (113\*) cont.

## **DEVELOPING COUNTRIES HAVING NOT YET SET THE DATE FOR FIRST AUTOMATIC EXCHANGE (45)**

Armenia, Benin, Bosnia and Herzegovina, Botswana, Burkina Faso, Cape Verde, Cambodia, Cameroon, Chad, Côte d'Ivoire, Djibouti, Dominican Republic, Egypt, El Salvador, Eswatini, Gabon, Georgia, Guatemala, Guinea, Guyana, Haiti, Honduras, Jamaica, Kenya, Lesotho, Liberia, Madagascar, Mauritania, Moldova, Mongolia, Morocco, Namibia, Niger, North Macedonia, Papua New Guinea, Paraguay, Philippines, Rwanda, Senegal, Serbia, Tanzania, Togo, Tunisia, Uganda, Ukraine

### **Sources:**

[AEOI Commitments list](#) as of 05/05/20

[MCAA Signatories](#) as of 04/25/19

*\*Jurisdictions listed as committed include jurisdictions which are signatories to the MCAA, which are included in the AEOI: Status of Commitments List, or both.*

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*\*\*\*Countries on MCAA list with intended first information exchange under a different year **and** listed on AEOI under developing countries*



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