

**Deloitte.**



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

January 15, 2018

# Countries to Implement CRS (105\*)

## Signed (49)

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

2017

Sources:

[AEOI Commitments list](#) as of 11/28/17  
[MCAA Signatories](#) as of 01/15/18

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

2019

**Committed (1)**  
Nigeria

2020

**Committed (2)**  
Albania  
Maldives

## Signed (47)

Andorra	Ghana	Panama
Antigua and Barbuda	Greenland	Qatar
Aruba	Grenada	Russia
Australia	Indonesia	Saint Kitts and Nevis
Austria	Israel	Saint Lucia
Azerbaijan	Japan	Saint Vincent and the Grenadines
Bahrain	Kuwait	Samoa
Barbados	Lebanon	Saudi Arabia
Belize	Malaysia	Singapore
Brazil	Marshall Islands	Sint Maarten
Canada	Mauritius	Switzerland
Chile	Monaco	The Bahamas
China	Nauru	Turkey
Cook Islands	New Zealand	United Arab Emirates
Costa Rica	Niue	Uruguay
Curacao	Pakistan	

2018

## Committed (6)

Brunei Darussalam  
 Dominica  
 Hong Kong (China)  
 Macau (China)  
 Trinidad and Tobago  
 Vanuatu

# Countries to Implement CRS (105\*)

## DEVELOPING COUNTRIES HAVING NOT YET SET THE DATE FOR FIRST AUTOMATIC EXCHANGE (41)

Armenia, Benin, Botswana, Burkina Faso, Cambodia, Cameroon, Chad, Côte d'Ivoire, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Former Yugoslav Republic of Macedonia, Gabon, Georgia, Guatemala, Guyana, Haiti, Jamaica, Kazakhstan, Kenya, Lesotho, Liberia, Madagascar, Mauritania, Moldova, Morocco, Niger, Papua New Guinea, Paraguay, Peru, Philippines, Rwanda, Senegal, Tanzania, Thailand, Togo, Tunisia, Uganda, Ukraine

Sources:

[AEOI Commitments list](#) as of 11/28/17  
[MCAA Signatories](#) as of 01/15/18

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



This presentation contains general information only and Deloitte is not, by means of this presentation, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This presentation is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this presentation.



Official Professional Services Sponsor

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

#### **About Deloitte**

As used in this document, "Deloitte" means Deloitte Tax LLP, a subsidiary of Deloitte LLP. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting.

Copyright © 2018 Deloitte Development LLC. All rights reserved.