

## Countries to Implement CRS (101)

### Signed (53)

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

2017

### Committed (2)

- Dominica
- Trinidad and Tobago

Sources:  
[AEOI Commitments list](#) as of 05/09/16  
[MCAA Signatories](#) as of 05/12/16

### Signed (29)

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

2018

### Committed (17)

- |                   |                      |
|-------------------|----------------------|
| The Bahamas       | Panama               |
| Bahrain           | Qatar                |
| Brazil            | Saudi Arabia         |
| Brunei Darussalam | Singapore            |
| Hong Kong (China) | Turkey               |
| Kuwait            | United Arab Emirates |
| Lebanon           | Uruguay              |
| Macau (China)     | Vanuatu              |
| Nauru             |                      |

# Deloitte.



Official Professional Services Sponsor

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

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 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 an person who relies on this presentation.

#### **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.