



Countries to Implement Common Reporting Standard (CRS)

December 13, 2017

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 12/13/17

**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 (46)

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

2018

Committed (7)

Brunei Darussalam
 Dominica
 Hong Kong (China)
 Macau (China)
 Panama
 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

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