



Echange Automatique de Renseignements

## Ajouts et suppressions à la liste des accords activés

(Mise à jour du 14 septembre 2017)

From jurisdiction	To jurisdiction	Legal instrument
Anguilla	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
A		Activated on 7 August 2017
Anguilla	<u>Croatia</u>	CRS MCAA – Activated on
Annuille	Delend	7 August 2017
Anguilla	Poland	CRS MCAA – Activated on
Anguille	Slovek Benublie	7 August 2017
Anguilla	Slovak Republic	<u>CRS MCAA – Activated on</u> 7 August 2017
Argentina	China	CRS MCAA – Effective for
Argentina	China	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Argentina	Croatia	CRS MCAA – Activated on
<u>- rigoritina</u>	orodita	22 December 2016
Argonting	Malayeia	
Argentina	<u>Malaysia</u>	<u>CRS MCAA – Effective for</u> taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Argentina	New Zealand	CRS MCAA – Activated on
		7 August 2017
Argentina	Poland	CRS MCAA – Activated on
		7 August 2017

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Argentina	Slovak Republic	CRS MCAA – Activated on
Aigentina	Slovak Republic	7 August 2017
Australia	China	CRS MCAA – Effective for
Australia	China	
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Australia</u>	<u>Croatia</u>	<u>CRS MCAA – Activated on</u>
		22 December 2016
Australia	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Australia	New Zealand	CRS MCAA – Activated on
Moorana		7 August 2017
Australia	Poland	CRS MCAA – Activated on
Australia	<u>r olana</u>	7 August 2017
Australia	L ruguov	CRS MCAA – Effective for
Australia	Uruguay	
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 5 May 2017
<u>Austria</u>	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Belgium</u>	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
<u>Belgium</u>	<u>Malaysia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Belgium	New Zealand	CRS MCAA – Activated on
		7 August 2017
Belgium	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Belize	Argentina	CRS MCAA – Activated on
201120	- igonana	7 August 2017
Belize	Australia	CRS MCAA – Activated on
		7 August 2017
Polizo	Delaium	
Belize	Belgium	CRS MCAA – Activated on
		7 August 2017
<u>Belize</u>	Brazil	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017

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Belize	Bulgaria	CRS MCAA – Effective for
Delize	Duigana	taxable periods starting on
		or after 01 January 2017 –
Polizo	China	Activated on 7 August 2017
Belize	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
D - l'	Ostavskia	Activated on 7 August 2017
Belize	<u>Colombia</u>	CRS MCAA – Activated on
Delles	Oreatie	7 August 2017
Belize	<u>Croatia</u>	CRS MCAA – Activated on
		7 August 2017
Belize	Czech Republic	CRS MCAA – Activated on
		7 August 2017
Belize	<u>Denmark</u>	CRS MCAA – Activated on
		7 August 2017
Belize	<u>Estonia</u>	CRS MCAA – Activated on
		7 August 2017
Belize	Faroe Islands	CRS MCAA – Activated on
		<u>7 August 2017</u>
Belize	<u>Finland</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Belize	France	CRS MCAA – Activated on
		<u>7 August 2017</u>
Belize	Germany	CRS MCAA – Activated on
		<u>7 August 2017</u>
Belize	Gibraltar	CRS MCAA – Activated on
		<u>7 August 2017</u>
Belize	Greece	CRS MCAA – Activated on
		<u>7 August 2017</u>
Belize	Greenland	CRS MCAA – Activated on
		7 August 2017
Belize	Guernsey	CRS MCAA – Activated on
		<u>7 August 2017</u>
Belize	Hungary	CRS MCAA – Activated on
		7 August 2017
Belize	<u>Iceland</u>	CRS MCAA – Activated on
		7 August 2017
Belize	India	CRS MCAA – Activated on
		7 August 2017
Belize	Ireland	CRS MCAA – Activated on
		7 August 2017
Belize	Isle of Man	CRS MCAA – Activated on
		7 August 2017
Belize	Italy	CRS MCAA – Activated on
		7 August 2017
Belize	Japan	CRS MCAA – Activated on
		7 August 2017
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Belize   Mexico   CRS MCAA – Activated on 7 August 2017     Belize   Netherlands   CRS MCAA – Activated on 7 August 2017     Belize   New Zealand   CRS MCAA – Activated on 7 August 2017     Belize   Norway   CRS MCAA – Activated on 7 August 2017     Belize   Norway   CRS MCAA – Activated on 7 August 2017     Belize   Poland   CRS MCAA – Activated on 7 August 2017     Belize   Portugal   CRS MCAA – Activated on 7 August 2017     Belize   Slovak Republic   CRS MCAA – Activated on 7 August 2017     Belize   Slovak Republic   CRS MCAA – Activated on 7 August 2017     Belize   Slovenia   CRS MCAA – Activated on 7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Effective for 1axable periods starting on or after 01 J	Delize	<u>iviauritius</u>	
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Belize   Norway   CRS MCAA – Activated on 7 August 2017     Belize   Poland   CRS MCAA – Activated on 7 August 2017     Belize   Portugal   CRS MCAA – Activated on 7 August 2017     Belize   Slovak Republic   CRS MCAA – Activated on 7 August 2017     Belize   Slovak Republic   CRS MCAA – Activated on 7 August 2017     Belize   Slovenia   CRS MCAA – Activated on 7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October	Belize	New Zealand	CRS MCAA – Activated on
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Belize   Poland   CRS MCAA – Activated on 7 August 2017     Belize   Portugal   CRS MCAA – Activated on 7 August 2017     Belize   Slovak Republic   CRS MCAA – Activated on 7 August 2017     Belize   Slovenia   CRS MCAA – Activated on 7 August 2017     Belize   Slovenia   CRS MCAA – Activated on 7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Bulgaria   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October	Belize	Norway	CRS MCAA – Activated on
BelizePortugal7 August 2017BelizeSlovak RepublicCRS MCAA – Activated on 7 August 2017BelizeSloveniaCRS MCAA – Activated on 7 August 2017BelizeSloveniaCRS MCAA – Activated on 7 August 2017BelizeSouth AfricaCRS MCAA – Activated on 7 August 2017BelizeSouth AfricaCRS MCAA – Activated on 7 August 2017BelizeSwedenCRS MCAA – Activated on 7 August 2017BelizeUruguayCRS MCAA – Activated on 7 August 2017BelizeBulgariaCRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017BermudaBulgariaCRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October			7 August 2017
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BelizeSlovak RepublicCRS MCAA – Activated on 7 August 2017BelizeSloveniaCRS MCAA – Activated on 7 August 2017BelizeSouth AfricaCRS MCAA – Activated on 7 August 2017BelizeSouth AfricaCRS MCAA – Activated on 7 August 2017BelizeSwedenCRS MCAA – Activated on 7 August 2017BelizeUruguayCRS MCAA – Activated on 7 August 2017BelizeBelizeCRS MCAA – Activated on 7 August 2017BelizeBelizeCRS MCAA – Activated on 7 August 2017BelizeUruguayCRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017BermudaBulgariaCRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October			
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Belize   Slovak Republic   CRS MCAA – Activated on 7 August 2017     Belize   Slovenia   CRS MCAA – Activated on 7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October			
Belize   Slovenia   7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Belize   Uruguay     Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October	Belize	Slovak Republic	
Belize   Slovenia   CRS MCAA – Activated on 7 August 2017     Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October	<u>Boileo</u>		
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Belize   South Africa   CRS MCAA – Activated on 7 August 2017     Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017			
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Belize   Sweden   CRS MCAA – Activated on 7 August 2017     Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017	DEIIZE	South Amea	
Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017	Polizo	Sweden	
Belize   Uruguay   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017     Bermuda   Bulgaria   CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017	Delize	Sweden	
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or after 01 January 2017 – Activated on 7 August 2017   Bermuda Bulgaria CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October	Belize	Uruguay	
Activated on 7 August 2017     Bermuda   Bulgaria     CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October			
Bermuda   Bulgaria   CRS MCAA – Effective for     taxable periods starting on   or after 01 January 2017 –     Activated on 20 October			
taxable periods starting on or after 01 January 2017 Activated on 20 October			
or after 01 January 2017 – Activated on 20 October	Bermuda	Bulgaria	
Activated on 20 October			
			or after 01 January 2017 -
			Activated on 20 October
2016			2016

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<u>Bermuda</u>	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Bermuda	Croatia	CRS MCAA – Activated on
		7 August 2017
Bermuda	Germany	CRS MCAA – Effective for
Definidad	Connarry	taxable periods starting on
		or after 01 January 2016
		Activated on 20 October
		2016
Dermude	Malayaia	
<u>Bermuda</u>	<u>Malaysia</u>	CRS MCAA – Activated on
		7 August 2017
Bermuda	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 5 May 2017
Bermuda	New Zealand	CRS MCAA – Activated on
		7 August 2017
Bermuda	Poland	CRS MCAA – Activated on
		7 August 2017
Bermuda	Portugal	CRS MCAA – Effective for
Definidad	i onagai	taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Bermuda	Seychelles	CRS MCAA – Effective for
	-	taxable periods starting on
		or after 01 January 2016 -
		Activated on 20 October
		2016
Bonaire, Saint Eustatius and	Croatia	CRS MCAA – Activated on
Saba	oroana	22 December 2016
Bonaire, Saint Eustatius and	Finland	CRS MCAA – Activated on
Saba		7 August 2017
Bonaire, Saint Eustatius and	Germany	CRS MCAA – Activated on
Saba		7 August 2017
Bonaire, Saint Eustatius and	Gibraltar	CRS MCAA – Activated on
Saba		16 May 2017
Bonaire, Saint Eustatius and	Hungary	CRS MCAA – Effective for
Saba		taxable periods starting on
		or after 01 January 2016 –
		Activated on 7 August 2017
Bonaire, Saint Eustatius and	Italy	CRS MCAA – Activated on
Saba	<u>Itory</u>	7 August 2017
	Lotvio	
Bonaire, Saint Eustatius and	Latvia	CRS MCAA – Activated on
<u>Saba</u>	1	<u>7 August 2017</u>

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Popoiro Spint Eustatius and	Licobtonatoin	CRS MCAA – Effective for
Bonaire, Saint Eustatius and	Liechtenstein	
Saba		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Bonaire, Saint Eustatius and	Monaco	<u>CRS MCAA – Effective for</u>
<u>Saba</u>		taxable periods starting on
		<u>or after 01 January 2018 –</u>
		Activated on 7 August 2017
Bonaire, Saint Eustatius and	Poland	CRS MCAA – Activated on
<u>Saba</u>		<u>7 August 2017</u>
Bonaire, Saint Eustatius and	Slovak Republic	CRS MCAA – Activated on
<u>Saba</u>		7 August 2017
Bonaire, Saint Eustatius and	Switzerland	CRS MCAA – Effective for
Saba		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Brazil	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Brazil	Estonia	CRS MCAA – Effective for
DIGEN	<u></u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Brazil	Germany	CRS MCAA – Effective for
	<u>Ocimany</u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Brazil	India	CRS MCAA – Effective for
	India	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Brozil	Iroland	CRS MCAA – Effective for
Brazil	Ireland	
		taxable periods starting on
		or after 01 January 2017 –
Descil	1 Kanaa	Activated on 7 August 2017
Brazil	Korea	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Brazil	<u>Malaysia</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
Brazil	Malta	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
	1	

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Brazil	Mexico	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Brazil	New Zealand	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on August 2018
Brazil	Poland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Brazil	<u>Singapore</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Brazil	Slovak Republic	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
British Virgin Islands	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
British Virgin Islands	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
British Virgin Islands	Croatia	CRS MCAA – Activated on
		7 August 2017
British Virgin Islands	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
British Virgin Islands	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 5 May 2017
British Virgin Islands	New Zealand	CRS MCAA – Activated on
		7 August 2017
British Virgin Islands	Poland	CRS MCAA – Activated on
		7 August 2017
Bulgaria	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Bulgaria	Faroe Islands	CRS MCAA – Effective for
Zaiguna		taxable periods starting on
		or after 01 January 2017 -
L	I	or anor or bandary zorr

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		Activated on 20 October
		2016
Bulgaria	Guernsey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 20 October
		2016
Bulgaria	Isle of Man	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 20 October
		2016
Bulgaria	Japan	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017
Dulassia		Activated on 5 May 2017
Bulgaria	Jersey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 – Activated on 20 October
Bulgaria	Malaysia	2016 CRS MCAA – Activated on
Dulgana	<u>Ivialaysia</u>	7 August 2017
Bulgaria	New Zealand	CRS MCAA – Activated on
Dulgana	<u>New Zealand</u>	7 August 2017
Bulgaria	Singapore	CRS MCAA – Effective for
Dulgana	oingapore	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Canada	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Canada	Faroe Islands	CRS MCAA – Activated on
		7 August 2017
<u>Canada</u>	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
<u>Canada</u>	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
<u>Canada</u>	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Canada</u>	Poland	CRS MCAA – Activated on
		<u>7 August 2017</u>

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<u>Canada</u>	<u>Singapore</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Canada</u>	Uruguay	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Cayman Islands	Bulgaria	CRS MCAA – Effective for
5	0	taxable periods starting on
		or after 01 January 2017 -
		Activated on 20 October
		2016
Cayman Islands	China	CRS MCAA – Effective for
oayman lolando		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Cayman Islands	Croatia	CRS MCAA – Activated on
Cayman Islands	Ciballa	7 August 2017
Cayman Islands	Cormony	CRS MCAA – Effective for
Cayman Islanus	Germany	
		taxable periods starting on
		or after 01 January 2016
		Activated on 20 October
		2016
Cayman Islands	<u>Malaysia</u>	<u>CRS MCAA – Activated on</u> 7 August 2017
Cayman Islands	Monaco	CRS MCAA – Effective for
5		taxable periods starting on
		or after 01 January 2017 -
		Activated on 5 May 2017
Cayman Islands	New Zealand	CRS MCAA – Activated on
		7 August 2017
Cayman Islands	Poland	CRS MCAA – Activated on
		7 August 2017
Cayman Islands	Portugal	CRS MCAA – Effective for
	. ortogal	taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Cayman Islands	Seychelles	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 –
		Activated on 20 October
		2016
China	Argonting	
<u>China</u>	Argentina	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017

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China	Australia	
<u>China</u>	Australia	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Belgium	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
<u>China</u>	<u>Bulgaria</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>China</u>	<u>Canada</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	<u>Colombia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Croatia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Czech Republic	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Denmark	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Estonia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Faroe Islands	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Finland	CRS MCAA – Effective for
	<u></u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
		Addition of F August 2011

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<u>China</u>	<u>France</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Germany	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Gibraltar	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Greece	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Greenland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Guernsey	CRS MCAA – Effective for
China	Guernsey	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Hungony	CRS MCAA – Effective for
<u>China</u>	Hungary	
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Iceland	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	India	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Ireland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Isle of Man	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Italy	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
		/ tothatoa on / / tagaot 2011

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China	lanan	
<u>China</u>	<u>Japan</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Jersey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Korea	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Latvia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	<b>Liechtenstein</b>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Lithuania	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>China</u>	Luxembourg	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
China	Malta	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
China	Mauritius	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Mexico	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
China	Netherlands	CRS MCAA – Effective for
	<u>riethenanus</u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
L		AUNALEU UN I AUYUSI 2017

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China	Now Zeelerd	
<u>China</u>	New Zealand	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Norway	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>China</u>	Poland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>China</u>	Portugal	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Slovak Republic	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	<u>Slovenia</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
<u>China</u>	South Africa	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	<u>Spain</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>China</u>	Sweden	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>China</u>	<u>Uruguay</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Colombia	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 5 May 2017
Colombia	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
		Activated on 7 August 2017

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Colombia	Creatic	
<u>Colombia</u>	<u>Croatia</u>	CRS MCAA – Activated on
		22 December 2016
Colombia	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Colombia	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 5 May 2017
Colombia	New Zealand	CRS MCAA – Activated on
		7 August 2017
Colombia	Poland	CRS MCAA – Activated on
	<u>r olana</u>	7 August 2017
Colombia	Uruguay	CRS MCAA – Effective for
Colombia	Oluguay	taxable periods starting on
		or after 01 January 2017 –
		Activated on 5 May 2017
Coata Bias	Argonting	
Costa Rica	Argentina	CRS MCAA – Activated on
Casta Dias	Avetralia	7 August 2017
Costa Rica	Australia	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Belgium	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Costa Rica	Bulgaria	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Costa Rica	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Costa Rica	Colombia	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Croatia	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Czech Republic	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Denmark	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Estonia	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Faroo Islando	CRS MCAA – Activated on
Costa Rica	Faroe Islands	
		<u>7 August 2017</u>

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Costo Dico	Finland	
Costa Rica	Finland	CRS MCAA – Activated on
		7 August 2017
Costa Rica	France	CRS MCAA – Activated on
		7 August 2017
Costa Rica	<u>Germany</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	<u>Gibraltar</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	Greece	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Greenland	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Guernsey	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Hungary	CRS MCAA – Activated on
	<u>·····································</u>	7 August 2017
Costa Rica	Iceland	CRS MCAA – Activated on
		7 August 2017
Costa Rica	India	CRS MCAA – Activated on
	India	7 August 2017
Costa Rica	Ireland	CRS MCAA – Activated on
Costa Rica	ITEIAIIU	7 August 2017
Casta Pisa	lele of Man	
Costa Rica	Isle of Man	CRS MCAA – Activated on
Ocata Disa	10-1.	7 August 2017
Costa Rica	Italy	CRS MCAA – Activated on
		7 August 2017
Costa Rica	<u>Japan</u>	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Jersey	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	<u>Korea</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	<u>Latvia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	Lithuania	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	Luxembourg	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Costa Rica	Malta	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Mauritius	CRS MCAA – Activated on
	Maandas	7 August 2017
Costa Rica	Mexico	CRS MCAA – Activated on
	INIGAICO	
		<u>7 August 2017</u>

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Costa Rica	Netherlands	CRS MCAA – Activated on
	<u></u>	7 August 2017
Costa Rica	New Zealand	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Norway	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Poland	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Portugal	CRS MCAA – Activated on
		7 August 2017
Costa Rica	Slovak Republic	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	<u>Slovenia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	South Africa	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	Sweden	CRS MCAA – Activated on
		<u>7 August 2017</u>
Costa Rica	Uruguay	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Croatia</u>	China	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
Orestia	Malausia	Activated on 7 August 2017
<u>Croatia</u>	<u>Malaysia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 – Activated on 7 August 2017
Croatia	New Zealand	CRS MCAA – Activated on
Cloalla		7 August 2017
Cyprus	Brazil	CRS MCAA – Effective for
Cyprus	Diazii	taxable periods starting on
		or after 01 January 2017 –
		Activated on 5 May 2017
Cyprus	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Cyprus	Greenland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 7 August 2017
Cyprus	Japan	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 5 May
		<del>2017</del> 2018

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	Malavaia	CRS MCAA – Effective for
<u>Cyprus</u>	<u>Malaysia</u>	
		taxable periods starting on
		or after 01 January 2018 –
	NI 7 I I	Activated on 7 August 2017
<u>Cyprus</u>	New Zealand	CRS MCAA – Activated on
		7 August 2017
<u>Cyprus</u>	<u>Singapore</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Cyprus	Uruguay	CRS MCAA – <u>Effective for</u>
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 5 May
		<del>2017</del> 2019
Czech Republic	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Czech Republic	Colombia	CRS MCAA – Activated on
		20 October 22 December
		2016
Czech Republic	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Czech Republic	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
Czech Republic	<u>Uruguay</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
<u>Denmark</u>	<u>China</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
-		Activated on 7 August 2017
<u>Denmark</u>	Malaysia	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Denmark</u>	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Estonia</u>	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Estonia</u>	Canada	CRS MCAA – Activated on
		<u>5 May 2017</u>
Estonia	anadaChina	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -

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		Activated on 5 May 7 August
		2017
Estonia	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Estonia	New Zealand	<u>CRS MCAA – Activated on</u> 7 August 2017
Estonia	Uruguay	CRS MCAA – Effective for
LStoria	Oluguay	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Faroe Islands	Bulgaria	CRS MCAA – Activated on
		20 October 2016
Faroe Islands	<u>Canada</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Faroe Islands	BulgariaChina	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 – Activated on <del>20 October</del>
		$\frac{2016}{7}$ August 2017
Faroe Islands	Croatia	CRS MCAA – Activated on
	Orodita	22 December 2016
Faroe Islands	Malaysia	CRS MCAA – Effective for
	marayora	taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Faroe Islands	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
	New Zeeland	Activated on 5 May 2017
Faroe Islands	New Zealand	<u>CRS MCAA – Activated on</u> <u>7 August 2017</u>
Faroe Islands	Poland	CRS MCAA – Activated on
		7  August  2017
Faroe Islands	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Finland	Bonaire, Saint Eustatius and	CRS MCAA – Activated on
Pite Level	Saba	7 August 2017
Finland	<u>Canada</u>	<u>CRS MCAA – Activated on</u> 5 May 2017
Finland	CanadaChina	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –

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		Activated on <u>5 May7 August</u> 2017
Finland	Malaysia	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2018 –</u> Activated on 7 August 2017
Finland	New Zealand	CRS MCAA – Activated on 7 August 2017
Finland	Uruguay	<u>CRS MCAA – Effective for</u> taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
France	China	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> Activated on 7 August 2017
France	Malaysia	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2018 –</u> Activated on 7 August 2017
France	New Zealand	CRS MCAA – Activated on 7 August 2017
Germany	Bonaire, Saint Eustatius and Saba	<u>CRS MCAA – Activated on</u> 7 August 2017
Germany	Brazil	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> Activated on 7 August 2017
Germany	Canada	CRS MCAA – Activated on 5 May 2017
Germany	Guernsey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
Germany	Isle of Man	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
Germany	Jersey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
Germany	Malaysia	<u>CRS MCAA – Activated on</u> <u>7 August 2017</u>

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Cormony	Now Zoolond	CPS MCAA Activated on
Germany	New Zealand	CRS MCAA – Activated on
		7 August 2017
Germany	<u>Uruguay</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Gibraltar</u>	Bonaire, Saint Eustatius and	CRS MCAA – Activated on
	<u>Saba</u>	<u>16 May 2017</u>
<u>Gibraltar</u>	<u>Canada</u>	CRS MCAA – Activated on
		<u>5 May 2017</u>
Gibraltar	anadaChina	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on <u>5 May</u> 7 August
		2017
Gibraltar	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Gibraltar	New Zealand	CRS MCAA – Activated on
Gibraitar	<u>New Zealand</u>	7 August 2017
Gibraltar	Singanara	CRS MCAA – Effective for
Gibrailar	Singapore	
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Greece	<u>China</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Greece	Malaysia	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Greece	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
Greece	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Greenland	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Greenland	Croatia	CRS MCAA – Activated on
Greenland		22 December 2016
Greenland	<u>Malaysia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017

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Creenland	New Zeeland	
Greenland	New Zealand	CRS MCAA – Activated on
		7 August 2017
Greenland	Poland	CRS MCAA – Activated on
		<u>7 August 2017</u>
Greenland	Slovak Republic	CRS MCAA – Activated on
		7 August 2017
Guernsey	Bulgaria	CRS MCAA – Activated on
		20 October 2016
Guernsey	Canada	CRS MCAA – Activated on
		5 May 2017
Guernsey	ulgariaChina	CRS MCAA – Effective for
Odemsey	algana <u>onina</u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on <del>20 October</del>
		20167 August 2017
Guernsey	anada <u>Colombia</u>	CRS MCAA – Activated on
		5 May 201722 December
		2016
Guernsey	olombiaCroatia	CRS MCAA – Activated on
		22 December 2016
Guernsey	Germany	CRS MCAA – Effective for
Cuchiscy	Germany	taxable periods starting on
		or after 01 January 2016 -
		Activated on 20 October
	N A - Le contra	2016
<u>Guernsey</u>	Malaysia	CRS MCAA – Activated on
		7 August 2017
Guernsey	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 5 May 2017
Guernsey	New Zealand	CRS MCAA – Activated on
		7 August 2017
Guernsey	Poland	CRS MCAA – Activated on
		7 August 2017
Guernsey	Portugal	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016
		Activated on 22 December
		2016
Cuerpaov	Sovebolles	CRS MCAA – Activated on
Guernsey	<u>Seychelles</u>	
		20 October 2016
Guernsey	S <u>ingapore</u> Seychelles	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January
		20162017 – Activated on 20
		October 20167 August 2017

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Hungary	Bonaire, Saint Eustatius and	CRS MCAA – Effective for
<u>Indigary</u>	Saba	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Hungary	Canada	CRS MCAA – Activated on
		<u>5 May 2017</u>
Hungary	anada <u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on <u>5 May7 August</u>
		2017
<u>Hungary</u>	<u>Malaysia</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
<u>Hungary</u>	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
Hungary	Norway	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 –
		Activated on 20 October
		2016
Hungary	Poland	EU Directive 2014/107/UE
Hungary	Portugal	EU Directive 2014/107/UE
<u>Iceland</u>	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Iceland	<u>Croatia</u>	CRS MCAA – Activated on
		22 December 2016
Iceland	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2018 –</u>
		Activated on 7 August 2017
Iceland	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 5 May 2017
Iceland	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
Iceland	Poland	CRS MCAA – Activated on
		<u>7 August 2017</u>
India	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
India	<u>Canada</u>	CRS MCAA – Activated on
		<u>5 May 2017</u>

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India	anadaChina	CRS MCAA – Effective for
India	anada <u>China</u>	
		taxable periods starting on
		or after 01 January 2017 –
		Activated on <u>5 May7 August</u>
India	Creatia	
India	Croatia	CRS MCAA – Activated on
		22 December 2016
India	Malaysia	CRS MCAA – Activated on
		<u>7 August 2017</u>
India	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 5 May 2017
India	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
India	Poland	CRS MCAA – Activated on
		7 August 2017
India	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
India	Uruguay	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Indonesia	Argentina	CRS MCAA – Activated on
		7 August 2017
Indonesia	Australia	CRS MCAA – Activated on
		7 August 2017
Indonesia	Belgium	CRS MCAA – Activated on
		7 August 2017
Indonesia	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Indonesia	Bulgaria	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Indonesia	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Indonesia	Colombia	CRS MCAA – Activated on
		7 August 2017
Indonesia	Croatia	CRS MCAA – Activated on
		7 August 2017
Indonesia	Czech Republic	CRS MCAA – Activated on
		7 August 2017

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Indonesia	<u>Denmark</u>	CRS MCAA – Activated on
		7 August 2017
Indonesia	<u>Estonia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Indonesia	Faroe Islands	CRS MCAA – Activated on
		<u>7 August 2017</u>
Indonesia	Finland	CRS MCAA – Activated on
		7 August 2017
Indonesia	France	CRS MCAA – Activated on
		7 August 2017
Indonesia	Germany	CRS MCAA – Activated on
		7 August 2017
Indonesia	Gibraltar	CRS MCAA – Activated on
maonoola	Olbrandi	7 August 2017
Indonesia	Greece	CRS MCAA – Activated on
		7 August 2017
Indonacia	Groopland	
Indonesia	Greenland	CRS MCAA – Activated on
		7 August 2017
Indonesia	Guernsey	CRS MCAA – Activated on
		<u>7 August 2017</u>
Indonesia	<u>Hungary</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Indonesia	Iceland	CRS MCAA – Activated on
		7 August 2017
Indonesia	India	CRS MCAA – Activated on
		7 August 2017
Indonesia	Ireland	CRS MCAA – Activated on
		7 August 2017
Indonesia	Isle of Man	CRS MCAA – Activated on
		7 August 2017
Indonesia	Italy	CRS MCAA – Activated on
maonoola	<u>nony</u>	7 August 2017
Indonesia	Japan	CRS MCAA – Activated on
maonosia	<u>oupun</u>	7 August 2017
Indonesia	lercov	<u>CRS MCAA – Activated on</u>
Indonesia	<u>Jersey</u>	7 August 2017
Indonacia	Koroo	
Indonesia	Korea	CRS MCAA – Activated on
		7 August 2017
Indonesia	Latvia	CRS MCAA – Activated on
		7 August 2017
Indonesia	Luxembourg	CRS MCAA – Activated on
		<u>7 August 2017</u>
Indonesia	<u>Malaysia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Indonesia	Malta	CRS MCAA – Activated on
		7 August 2017
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Indonasia	Mouritius	CRS MCAA Activated on
Indonesia	<u>Mauritius</u>	CRS MCAA – Activated on
lug de la cele	Marrian	7 August 2017
Indonesia	Mexico	CRS MCAA – Activated on
		7 August 2017
Indonesia	Netherlands	CRS MCAA – Activated on
		7 August 2017
Indonesia	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
Indonesia	Norway	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Indonesia</u>	Poland	CRS MCAA – Activated on
		<u>7 August 2017</u>
Indonesia	<u>Portugal</u>	CRS MCAA – Activated on
		7 August 2017
Indonesia	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Indonesia	Slovak Republic	CRS MCAA – Activated on
		7 August 2017
Indonesia	Slovenia	CRS MCAA – Activated on
		7 August 2017
Indonesia	South Africa	CRS MCAA – Activated on
		7 August 2017
Indonesia	Spain	CRS MCAA – Activated on
		7 August 2017
Indonesia	Sweden	CRS MCAA – Activated on
		7 August 2017
Indonesia	Uruguay	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Ireland	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Ireland	Canada	CRS MCAA – Activated on
		5 May 2017
Ireland	CanadaChina	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on <del>5 May</del> 7 August
		2017
Ireland	Malaysia	CRS MCAA – Effective for
	Malayola	taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Ireland	New Zealand	CRS MCAA – Activated on
Ireland		7 August 2017
		I AUGUST ZUTT

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Ireland	<u>Uruguay</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Isle of Man	<u>Bulgaria</u>	CRS MCAA – Activated on
		20 October 2016
Isle of Man	<u>Canada</u>	CRS MCAA – Activated on
		<u>5 May 2017</u>
Isle of Man	ulgaria <u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 20 October
		20167 August 2017
Isle of Man	CanadaColombia	CRS MCAA – Activated on
		5 May 201722 December
		2016
Isle of Man	Croatia <del>Colombia</del>	CRS MCAA – Activated on
		22 December 2016
Isle of Man	Germany	CRS MCAA – Effective for
ISIE OF MAIN	Germany	
		taxable periods starting on
		or after 01 January 2016 –
		Activated on 20 October
		2016
Isle of Man	<u>Malaysia</u>	CRS MCAA – Activated on
		7 August 2017
Isle of Man	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
Isle of Man	Poland	CRS MCAA – Activated on
	-	7 August 2017
Isle of Man	Portugal	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Isle of Man	<u>Seychelles</u>	CRS MCAA – Activated on
		20 October 2016
Isle of Man	Singapore Seychelles	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January
		20162017 – Activated on 20
		October 20167 August 2017
<u>Italy</u>	Bonaire, Saint Eustatius and	CRS MCAA – Activated on
	<u>Saba</u>	<u>7 August 2017</u>
Italy	<u>Canada</u>	CRS MCAA – Activated on
		<u>5 May 2017</u>
Italy	anadaChina	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -

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		Activated on <u>5 May</u> 7 August 2017
Italy	Malaysia	CRS MCAA – Activated on 7 August 2017
<u>Italy</u>	New Zealand	CRS MCAA – Activated on 7 August 2017
<u>Japan</u>	Bulgaria	CRS MCAA – Activated on 5 May 2017
<u>Japan</u>	Canada	<u>CRS MCAA – Activated on</u> <u>5 May 2017</u>
Japan	B <u>ulgaria</u> China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on <u>5 May7 August</u> 2017
Japan	C <u>olombia</u> Canada	CRS MCAA – Activated on 5 May 2017
Japan	olombiaCroatia	CRS MCAA – Activated on 5 May 2017
<u>Japan</u>	<u>Malaysia</u>	CRS MCAA – Activated on 7 August 2017
Japan	Monaco	CRS MCAA – <u>Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2018 –</u> Activated on 5 May 2017
<u>Japan</u>	New Zealand	<u>CRS MCAA – Activated on</u> 7 August 2017
<u>Japan</u>	Poland	CRS MCAA – Activated on 7 August 2017
<u>Jersey</u>	Bulgaria	CRS MCAA – Activated on 22 December 2016
<u>Jersey</u>	Canada	CRS MCAA – Activated on 5 May 2017
Jersey	ulgaria <u>China</u>	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on <del>20 October</del> <del>2016</del> 7 August 2017
Jersey	anada <u>Colombia</u>	CRS MCAA – Activated on <u>5 May 201722 December</u> 2016
Jersey	olombiaCroatia	CRS MCAA – Activated on 22 December 2016
Jersey	Germany	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 –

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		Activated on 20 October 22
		December 2016
<u>Jersey</u>	<u>Malaysia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Jersey	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 5 May 2017
<u>Jersey</u>	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Jersey</u>	Poland	CRS MCAA – Activated on
		<u>7 August 2017</u>
Jersey	Portugal	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Jersey	Seychelles	CRS MCAA – Activated on
		7 August 2017
Jersey	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Korea	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Korea	Canada	CRS MCAA – Activated on
		5 May 2017
Korea	anadaChina	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on <u>5 May</u> 7 August
		2017
Korea	Croatia	CRS MCAA – Activated on
	oroana	22 December 2016
Varaa	Moleveia	
<u>Korea</u>	Malaysia	CRS MCAA – Activated on
Varaa	New Zeeland	7 August 2017
<u>Korea</u>	New Zealand	CRS MCAA – Activated on
Kana a	Delevel	7 August 2017
<u>Korea</u>	Poland	CRS MCAA – Activated on
		7 August 2017
<u>Korea</u>	<u>Uruguay</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
<u>Latvia</u>	Bonaire, Saint Eustatius and	CRS MCAA – Activated on
1	<u>Saba</u>	7 August 2017

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Latvia	Canada	CRS MCAA – Activated on
		5 May 2017
Latvia	anadaChina	CRS MCAA – Effective for
Latvia	anada <u>China</u>	
		taxable periods starting on
		or after 01 January 2017 –
		Activated on <u>5 May</u> 7 August
		2017
Latvia	Malaysia	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Latvia</u>	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Liechtenstein</u>	Bonaire, Saint Eustatius and	CRS MCAA – Effective for
	<u>Saba</u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Liechtenstein</u>	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Liechtenstein	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Liechtenstein	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January
		20172018 – Activated on 5
		May 2017
Liechtenstein	New Zealand	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Lithuania	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Lithuania	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Lithuania	New Zealand	CRS MCAA – Activated on
		7 August 2017
Lithuania	Hruguov	CRS MCAA – Effective for
Lithuania	Uruguay	
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017

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Luxembourg	<u>China</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Luxembourg	<u>Malaysia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Luxembourg	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Luxembourg</u>	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Malaysia	Argentina	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Malaysia	Australia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Malaysia	Belgium	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Malaysia	Brazil	CRS MCAA – Effective for
	Diddin	taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Malaysia	Bulgaria	CRS MCAA – Activated on
Malayola	Daigana	7 August 2017
Malaysia	Canada	CRS MCAA – Effective for
<u>Indiayola</u>	<u>Odnada</u>	taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Malaysia	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Malaysia	Colombia	CRS MCAA – Effective for
<u>ivialaysia</u>		taxable periods starting on
		or after 01 January 2018 –
Molovoic	Creatie	Activated on 7 August 2017
<u>Malaysia</u>	<u>Croatia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
Malayaia	Creek Derschlie	Activated on 7 August 2017
Malaysia	Czech Republic	CRS MCAA – Effective for
		taxable periods starting on

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		or offer 01 Jenuery 2019
		or after 01 January 2018 –
		Activated on 7 August 2017
Malaysia	Denmark	CRS MCAA – Activated on
		7 August 2017
Malaysia	Estonia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Malaysia	Faroe Islands	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Malaysia	Finland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Malaysia	France	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Malaysia	Germany	CRS MCAA – Activated on
		7 August 2017
Malaysia	Gibraltar	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
<u>Malaysia</u>	Greece	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
<u>Malaysia</u>	Greenland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
<u>Malaysia</u>	<u>Guernsey</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Malaysia</u>	Hungary	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
<u>Malaysia</u>	Iceland	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
<u>Malaysia</u>	India	CRS MCAA – Activated on
		<u>7 August 2017</u>

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<u>Malaysia</u>	Ireland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Malaysia	Isle of Man	CRS MCAA – Activated on
		7 August 2017
Malaysia	Italy	CRS MCAA – Activated on
		7 August 2017
Malaysia	Japan	CRS MCAA – Activated on
		7 August 2017
Malaysia	Jersey	CRS MCAA – Activated on
		7 August 2017
Malaysia	Korea	CRS MCAA – Activated on
		7 August 2017
Malaysia	Latvia	CRS MCAA – Effective for
<u> </u>		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Malaysia	Liechtenstein	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Malaysia	Lithuania	CRS MCAA – Effective for
<u>Ivialaysia</u>	Littiuarila	taxable periods starting on
		or after 01 January 2018 –
Meleveie	Luvembeurg	Activated on 7 August 2017
<u>Malaysia</u>	Luxembourg	CRS MCAA – Activated on
Manlas se la	N 4 - 11 -	7 August 2017
<u>Malaysia</u>	Malta	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
<u>Malaysia</u>	<u>Mauritius</u>	CRS MCAA – Activated on
		7 August 2017
<u>Malaysia</u>	Mexico	CRS MCAA – Activated on
		7 August 2017
<u>Malaysia</u>	Netherlands	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Malaysia</u>	New Zealand	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
<u>Malaysia</u>	<u>Norway</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2018 –</u>
		Activated on 7 August 2017
Malaysia	Poland	CRS MCAA – Effective for
		taxable periods starting on

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		or after 01 January 2018 –
		Activated on 7 August 2017
		Activated on 7 August 2017
<u>Malaysia</u>	Portugal	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Malaysia</u>	Slovak Republic	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
<u>Malaysia</u>	<u>Slovenia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Malaysia</u>	South Africa	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Malaysia</u>	<u>Spain</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Malaysia</u>	<u>Sweden</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Malaysia</u>	<u>Uruguay</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2018 –</u>
		Activated on 7 August 2017
<u>Malta</u>	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
<u>Malta</u>	<u>Canada</u>	CRS MCAA – Activated on
		<u>5 May 2017</u>
Malta	anada <u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on <u>5 May</u> 7 August
		2017
Malta	<u>Malaysia</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2018 –</u>
		Activated on 7 August 2017
Malta	New Zealand	CRS MCAA – Activated on
		7 August 2017
Mauritius	China	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
<u>Mauritius</u>	Croatia	CRS MCAA – Activated on
		22 December 2016
Mauritius	Malaysia	CRS MCAA – Activated on
<u>maandao</u>		7 August 2017
Mauritius	Malta	CRS MCAA – Activated on
		22 December 2016

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Mauritius	Mexico	CRS MCAA – Activated on 22 December 2016
Mauritius	Monaco	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Mauritius	Netherlands	CRS MCAA – Activated on 22 December 2016
<u>Mauritius</u>	New Zealand	<u>CRS MCAA – Activated on</u> <u>7 August 2017</u>
Mauritius	Norway	CRS MCAA – Activated on 22 December 2016
<u>Mauritius</u>	Poland	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2016 –</u> <u>Activated on 7 August 2017</u>
<u>Mexico</u>	Brazil	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> <u>Activated on 7 August 2017</u>
<u>Mexico</u>	<u>China</u>	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> <u>Activated on 7 August 2017</u>
Mexico	Croatia	<u>CRS MCAA – Activated on</u> 22 December 2016
Mexico	Malaysia	<u>CRS MCAA – Activated on</u> 7 August 2017
Mexico	Monaco	CRS MCAA – <u>Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2018 –</u> Activated on 5 May 2017
Mexico	New Zealand	<u>CRS MCAA – Activated on</u> 7 August 2017
Mexico	Poland	<u>CRS MCAA – Activated on</u> 7 August 2017
Mexico	Singapore	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> Activated on 7 August 2017
Mexico	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Monaco	Argentina	CRS MCAA – <u>Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2018 –</u> Activated on 5 May 2017

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Monaco	Australia	CRS MCAA – Effective for
Wonaco	Australia	taxable periods starting on
		or after 01 January 2018 –
Managa	Banaira, Saint Eustatius and	Activated on 5 May 2017 CRS MCAA – Effective for
Monaco	Bonaire, Saint Eustatius and Saba	taxable periods starting on
	Saba	
		or after 01 January 2018 – Activated on 7 August 2017
Monaco	Canada	CRS MCAA – Effective for
IVIONACO	Canada	taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Monaco	Colombia	CRS MCAA – Effective for
WONACO	Colombia	taxable periods starting on
		or after 01 January 2018 –
Monaco	Faroe Islands	Activated on 5 May 2017 CRS MCAA – Effective for
Wonaco	Faroe Islands	
		taxable periods starting on
		or after 01 January 2018 –
Monaco		Activated on 5 May 2017
Ivionaco	Guernsey	CRS MCAA – <u>Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
N 4		Activated on 5 May 2017
Monaco	Iceland	CRS MCAA – <u>Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
Maraaaa	ladia	Activated on 5 May 2017
Monaco	India	CRS MCAA – <u>Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
Maraaaa		Activated on 5 May 2017
Monaco	Japan	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
Maria		Activated on 5 May 2017
Monaco	Jersey	CRS MCAA – <u>Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
Manaa		Activated on 5 May 2017
Monaco	Liechtenstein	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January
		20172018 – Activated on 5
		May 2017
Monaco	Mauritius	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 5 May 2017

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Managa	Maxies	
Monaco	Mexico	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 5 May 2017
Monaco	Norway	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 5 May 2017
Monaco	San Marino	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 5 May 2017
Monaco	South Africa	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 5 May 2017
Montserrat	Bulgaria	CRS MCAA – Activated on
		22 December 2016
Montocreat	ChinaDulactic	CRS MCAA – Effective for
Montserrat	C <u>hina</u> Bulgaria	
		taxable periods starting on
		or after 01 January 2017 -
		Activated on <del>22 December</del>
		20167 August 2017
Montserrat	<u>Croatia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Montserrat	<u>Estonia</u>	CRS MCAA – Activated on
		7 August 2017
Montserrat	Germany	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Montserrat	Greenland	CRS MCAA – Activated on
		7 August 2017
Montserrat	Malaysia	CRS MCAA – Activated on
		7 August 2017
Montserrat	New Zealand	CRS MCAA – Activated on
Montocriat		7 August 2017
Montserrat	Poland	CRS MCAA – Activated on
INULISEITAL		7 August 2017
Montoorrot	Dortugol	CRS MCAA – Effective for
Montserrat	Portugal	
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Montserrat	Slovak Republic	CRS MCAA – Activated on
		<u>7 August 2017</u>

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Netherlands	China	CRS MCAA – Effective for
<u>Netrienanus</u>	China	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Netherlands	Malaysia	CRS MCAA – Activated on
Nethenanus	<u>Ivialaysia</u>	7 August 2017
Netherlands	New Zealand	CRS MCAA – Activated on
<u>Nethenanus</u>	<u>New Zealanu</u>	7 August 2017
New Zealand	Argonting	CRS MCAA – Activated on
New Zealanu	Argentina	
New Zeeland	Australia	7 August 2017 CRS MCAA – Activated on
New Zealand	Australia	
New Zeeland	Austria	7 August 2017
New Zealand	Austria	CRS MCAA – Activated on
New Zeelend	Delaira	7 August 2017
New Zealand	Belgium	CRS MCAA – Activated on
		7 August 2017
New Zealand	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
New Zealand	<u>Bulgaria</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
New Zealand	<u>Canada</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
New Zealand	<u>Colombia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	Croatia	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	Czech Republic	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	Denmark	CRS MCAA – Activated on
		7 August 2017
New Zealand	<u>Estonia</u>	CRS MCAA – Activated on
		7 August 2017
New Zealand	Faroe Islands	CRS MCAA – Activated on
		7 August 2017
New Zealand	Finland	CRS MCAA – Activated on
		7 August 2017
New Zealand	France	CRS MCAA – Activated on
		7 August 2017
New Zealand	Germany	CRS MCAA – Activated on
	Connarty	7 August 2017
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New Zeelend	<u>Cilcretter</u>	
New Zealand	<u>Gibraltar</u>	CRS MCAA – Activated on
		7 August 2017
New Zealand	Greece	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	Greenland	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	Guernsey	CRS MCAA – Activated on
		7 August 2017
New Zealand	Hungary	CRS MCAA – Activated on
		7 August 2017
New Zealand	Iceland	CRS MCAA – Activated on
		7 August 2017
New Zealand	India	CRS MCAA – Activated on
<u> </u>	<u></u>	7 August 2017
New Zealand	Ireland	CRS MCAA – Activated on
	Inoland	7 August 2017
New Zealand	Isle of Man	CRS MCAA – Activated on
<u>New Zealand</u>	ISIC OF MAIL	7 August 2017
New Zealand	Itoly	CRS MCAA – Activated on
<u>New Zealand</u>	<u>Italy</u>	
New Zeelend	lenen	7 August 2017
New Zealand	Japan	CRS MCAA – Activated on
		7 August 2017
New Zealand	<u>Jersey</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	<u>Korea</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	<u>Latvia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	<u>Liechtenstein</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
New Zealand	Lithuania	CRS MCAA – Activated on
		7 August 2017
New Zealand	Luxembourg	CRS MCAA – Activated on
		7 August 2017
New Zealand	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
New Zealand	Malta	CRS MCAA – Activated on
	Marca	7 August 2017
New Zealand	Mauritius	CRS MCAA – Activated on
	Maunuus	
New Zooland	Maxiaa	7 August 2017
New Zealand	Mexico	CRS MCAA – Activated on
New Zeeland	No the enderse sta	7 August 2017
New Zealand	<u>Netherlands</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>

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	N.	
New Zealand	Norway	CRS MCAA – Activated on
New Zeeley d	Deleval	7 August 2017
New Zealand	Poland	CRS MCAA – Activated on
NI 77 I I		<u>7 August 2017</u>
New Zealand	Portugal	CRS MCAA – Activated on
		7 August 2017
New Zealand	San Marino	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	Slovak Republic	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	<u>Slovenia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
New Zealand	South Africa	CRS MCAA – Activated on
		7 August 2017
New Zealand	<u>Spain</u>	CRS MCAA – Activated on
		7 August 2017
New Zealand	Sweden	CRS MCAA – Activated on
		7 August 2017
New Zealand	Uruguay	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Norway	China	CRS MCAA – Effective for
<u></u>	<u> </u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Norway	Croatia	CRS MCAA – Activated on
<u>Norway</u>	Orodild	22 December 2016
<u>Norway</u>	<u>Malaysia</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Norway	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 5 May 2017
<u>Norway</u>	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
Norway	Poland	CRS MCAA – Activated on
		<u>7 August 2017</u>
Poland	Argentina	CRS MCAA – Activated on
		7 August 2017
Poland	Australia	CRS MCAA – Activated on
		7 August 2017
Poland	Bonaire, Saint Eustatius and	CRS MCAA – Activated on
	Saba	7 August 2017
	Jana	

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Poland	Brazil	CRS MCAA – Effective for
Poland	DIAZII	
		taxable periods starting on
		or after 01 January 2017 –
Delend	Canada	Activated on 7 August 2017
Poland	Canada	CRS MCAA – Activated on
Delevel	Ohio	7 August 2017
Poland	<u>China</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
Delered	Colombia	Activated on 7 August 2017
Poland	Colombia	CRS MCAA – Activated on
Delend	Earea Jalanda	7 August 2017
Poland	Faroe Islands	CRS MCAA – Activated on
		7 August 2017
Poland	Greenland	CRS MCAA – Activated on
Delevel	0	7 August 2017
Poland	Guernsey	CRS MCAA – Activated on
		7 August 2017
Poland	Iceland	CRS MCAA – Activated on
		7 August 2017
Poland	India	CRS MCAA – Activated on
		7 August 2017
Poland	Isle of Man	CRS MCAA – Activated on
		7 August 2017
Poland	Japan	CRS MCAA – Activated on
		7 August 2017
Poland	Jersey	CRS MCAA – Activated on
		7 August 2017
Poland	<u>Korea</u>	CRS MCAA – Activated on
		7 August 2017
Poland	<u>Malaysia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
Delevel	NA - 111	Activated on 7 August 2017
Poland	Mauritius	CRS MCAA – Activated on
		7 August 2017
Poland	Mexico	CRS MCAA – Activated on
	NI 7 1 1	7 August 2017
Poland	New Zealand	CRS MCAA – Activated on
		7 August 2017
Poland	Norway	CRS MCAA – Activated on
		7 August 2017
Poland	<u>Seychelles</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 7 August 2017
Poland	South Africa	CRS MCAA – Activated on
		<u>7 August 2017</u>

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Poland		CRS MCAA – Effective for
Polanu	<u>Uruguay</u>	
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Portugal	<u>China</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Portugal	Guernsey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Portugal	Isle of Man	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Portugal	Jersey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 22 December
		2016
Portugal	Malaysia	CRS MCAA – Activated on
		7 August 2017
Portugal	New Zealand	CRS MCAA – Activated on
		7 August 2017
Portugal	Singapore	CRS MCAA – Effective for
<u> </u>		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Romania	China	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Romania	Malaysia	CRS MCAA – Effective for
<u>Romana</u>	Malayola	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Romania	New Zealand	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	Argontino	CRS MCAA – Effective for
	Argentina	taxable periods starting on
		or after 01 January 2018 –
Coint Lucio	Australia	Activated on 7 August 2017
Saint Lucia	Australia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017

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Coint Lucio	Delaira	
Saint Lucia	Belgium	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Saint Lucia	Bulgaria	CRS MCAA – Activated on
		<u>7 August 2017</u>
Saint Lucia	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	<u>Colombia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	<u>Croatia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	Denmark	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	Faroe Islands	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	Finland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	France	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	Germany	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	Gibraltar	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	Greenland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Saint Lucia	Guernsev	
Saint Lucia	Guernsey	CRS MCAA – Activated on 7 August 2017

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Saint Lucia	Hungary	CRS MCAA – Effective for
Saint Lucia	<u>i lungary</u>	taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Saint Lucia	Iceland	CRS MCAA – Effective for
Saint Lucia		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Saint Lucia	India	CRS MCAA – Activated on
Saint Edela		7 August 2017
Saint Lucia	Ireland	CRS MCAA – Effective for
	<u>Incland</u>	taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Saint Lucia	Isle of Man	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	Italy	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	Jersey	CRS MCAA – Activated on
		<u>7 August 2017</u>
Saint Lucia	<u>Korea</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Saint Lucia	<u>Latvia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017
Saint Lucia	Luxembourg	CRS MCAA – Activated on
		<u>7 August 2017</u>
Saint Lucia	<u>Malaysia</u>	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	<u>Malta</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Lucia	<u>Mauritius</u>	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	Mexico	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	<u>Netherlands</u>	CRS MCAA – Activated on
	Nemon	7 August 2017
Saint Lucia	<u>Norway</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
Coint Lucio	Delevel	Activated on 7 August 2017
Saint Lucia	Poland	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 7 August 2017

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Coint Luci-	Derture	
Saint Lucia	Portugal	CRS MCAA – Activated on
		7 August 2017
Saint Lucia	<u>Slovenia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Saint Lucia	Sweden	CRS MCAA – Activated on
		<u>7 August 2017</u>
Saint Lucia	<u>Uruguay</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Saint Vincent and the	China	CRS MCAA – Effective for
Grenadines		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Saint Vincent and the	Guernsey	CRS MCAA – Effective for
Grenadines		taxable periods starting on
		or after 01 January 2017 -
		Activated on 22 December
		2016
Saint Vincent and the	Isle of Man	CRS MCAA – Effective for
Grenadines		taxable periods starting on
		or after 01 January 2017 -
		Activated on 22 December
		2016
Saint Vincent and the	lanan	CRS MCAA – Effective for
	Japan	
Grenadines		taxable periods starting on
		or after 01 January 2017 –
		Activated on 5 May 2017
Saint Vincent and the	Jersey	CRS MCAA – Effective for
Grenadines		taxable periods starting on
		or after 01 January 2017 -
		Activated on 22 December
		2016
Saint Vincent and the	<u>Malaysia</u>	CRS MCAA – Activated on
Grenadines		7 August 2017
Saint Vincent and the	orwayNew Zealand	CRS MCAA – Effective for
Grenadines		taxable periods starting on
		or after 01 January 2017 –
		Activated on <del>22 December</del>
		20167 August 2017
Saint Vincent and the	ortugalNorway	CRS MCAA – Effective for
Grenadines		taxable periods starting on
		or after 01 January 2017 -
		Activated on 22 December
		2016
Saint Vincent and the	lovenia Poland	CRS MCAA – Effective for
Grenadines		taxable periods starting on
		or after 01 January 2017 –

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		Activated on <del>22 December</del> <del>2016</del> 7 August 2017
Saint Vincent and the Grenadines	Portugal	CRS MCAA – Activated on 22 December 2016
Saint Vincent and the Grenadines	Slovenia	<u>CRS MCAA – Activated on</u> 22 December 2016
<u>Samoa</u>	Argentina	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> Activated on 7 August 2017
<u>Samoa</u>	Australia	<u>CRS MCAA – Effective for</u> taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
<u>Samoa</u>	Belgium	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> Activated on 7 August 2017
<u>Samoa</u>	Brazil	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> Activated on 7 August 2017
<u>Samoa</u>	<u>Bulgaria</u>	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> Activated on 7 August 2017
<u>Samoa</u>	China	<u>CRS MCAA – Effective for</u> taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Colombia	<u>CRS MCAA – Effective for</u> taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
<u>Samoa</u>	Croatia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Czech Republic	<u>CRS MCAA – Effective for</u> taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
<u>Samoa</u>	<u>Denmark</u>	<u>CRS MCAA – Effective for</u> taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017

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<u>Samoa</u>	<u>Estonia</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Faroe Islands	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	<u>Finland</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	<u>France</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Germany	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Samoa	Gibraltar	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Greece	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Greenland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Guernsey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Samoa</u>	<u>Hungary</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Iceland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Samoa	India	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
1		Autor Off August 2017

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<u>Samoa</u>	Ireland	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Isle of Man	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
<u>Samoa</u>	<u>Italy</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	<u>Japan</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	<u>Jersey</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Samoa	Korea	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Samoa</u>	Latvia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Luxembourg	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Malaysia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Samoa</u>	<u>Malta</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	<u>Mauritius</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Samoa	Mexico	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
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Samoa	Nothorlanda	CRS MCAA – Effective for
<u>Samoa</u>	Netherlands	taxable periods starting on
		or after 01 January 2017 –
Comoo	Nove Zepler d	Activated on 7 August 2017
<u>Samoa</u>	New Zealand	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
-		Activated on 7 August 2017
<u>Samoa</u>	Norway	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Poland	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Samoa</u>	Portugal	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Samoa</u>	<u>Slovenia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Samoa</u>	South Africa	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Samoa	<u>Spain</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Samoa	Sweden	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Samoa	Uruguay	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
San Marino	Monaco	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 –
		Activated on 5 May 2017
San Marino	New Zealand	CRS MCAA – Activated on
		7 August 2017
Seychelles	Croatia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 –
		or allor or oundary 2010 -

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		Activated on 22 December
		2016
Seychelles	Guernsey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 20 October
		2016
Seychelles	Isle of Man	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2016 -
		Activated on 20 October
Cayaballaa		
Seychelles	Jersey	CRS MCAA – Activated on
Covehallas	Deland	7 August 2017
Seychelles	Poland	<u>CRS MCAA – Activated on</u> 7 August 2017
Singanara	Polgium	CRS MCAA – Effective for
Singapore	Belgium	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Brazil	CRS MCAA – Effective for
Singapore	DIAZI	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Bulgaria	CRS MCAA – Effective for
Oligapore	Dugana	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Canada	CRS MCAA – Effective for
ongaporo	<u>oundu</u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Faroe Islands	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Gibraltar	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Singapore	Greece	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Guernsey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017

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Singanara	India	CDC MCAA Effective for
Singapore	India	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Isle of Man	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Jersey	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Singapore</u>	Luxembourg	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Singapore</u>	<u>Mexico</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Singapore	Portugal	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Singapore	Slovak Republic	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Singapore	Spain	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Singapore	Uruguay	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Slovak Republic	Argentina	CRS MCAA – Activated on
	- igonina	7 August 2017
Slovak Republic	Bonaire, Saint Eustatius and	CRS MCAA – Activated on
	Saba	7 August 2017
Slovak Republic	Brazil	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Slovak Republic	Canada	CRS MCAA – Activated on
Slovak Basublia	CanadaChina	5 May 2017 CRS MCAA Effective for
Slovak Republic	C <del>anada<u>China</u></del>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
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		Activated on <u>5 May7 August</u> 2017
Slovak Republic	Greenland	CRS MCAA – Activated on 7 August 2017
Slovak Republic	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Slovak Republic	New Zealand	<u>CRS MCAA – Activated on</u> <u>7 August 2017</u>
<u>Slovak Republic</u>	<u>Singapore</u>	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> <u>Activated on 7 August 2017</u>
Slovak Republic	<u>Uruguay</u>	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> <u>Activated on 7 August 2017</u>
<u>Slovenia</u>	<u>China</u>	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> <u>Activated on 7 August 2017</u>
<u>Slovenia</u>	Malaysia	<u>CRS MCAA – Activated on</u> 7 August 2017
<u>Slovenia</u>	New Zealand	<u>CRS MCAA – Activated on</u> 7 August 2017
Slovenia	Seychelles	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
South Africa	<u>China</u>	<u>CRS MCAA – Effective for</u> <u>taxable periods starting on</u> <u>or after 01 January 2017 –</u> <u>Activated on 7 August 2017</u>
South Africa	<u>Croatia</u>	<u>CRS MCAA – Activated on</u> 22 December 2016
South Africa	Malaysia	CRS MCAA – Activated on 7 August 2017
South Africa	Malta	CRS MCAA – Activated on 20 October 2016
South Africa	Mauritius	CRS MCAA – Activated on 22 December 2016
South Africa	Mexico	CRS MCAA – Activated on 20 October 2016

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South Africa	Managa	CDS MCAA Effective for
South Amea	Monaco	CRS MCAA – <u>Effective for</u>
		taxable periods starting on
		or after 01 January 2018 –
Courth Africa	Noth onlog do	Activated on 5 May 2017
South Africa	Netherlands	CRS MCAA – Activated on
		20 October 2016
South Africa	New Zealand	CRS MCAA – Activated on
		<u>7 August 2017</u>
South Africa	Norway	CRS MCAA – Activated on
		20 October 2016
South Africa	Poland	CRS MCAA – Activated on
		<u>7 August 2017</u>
<u>Spain</u>	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Spain	Malaysia	CRS MCAA – Activated on
		7 August 2017
Spain	New Zealand	CRS MCAA – Activated on
		7 August 2017
Spain	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Sweden	China	CRS MCAA – Effective for
OWOGON	Onnia	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Sweden	Malaysia	CRS MCAA – Activated on
<u>Sweden</u>	<u>Ivialaysia</u>	7  August  2017
Sweden	New Zealand	CRS MCAA – Activated on
Sweden	New Zealand	
Switzerland	Popoiro Spint Eustatius and	7 August 2017
Switzerland	Bonaire, Saint Eustatius and	<u>CRS MCAA – Effective for</u>
	<u>Saba</u>	taxable periods starting on
		or after 01 January 2018 –
<b>T</b> 1 10 1 11 1		Activated on 7 August 2017
Turks and Caicos Islands	<u>China</u>	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Turks and Caicos Islands	<u>Croatia</u>	CRS MCAA – Activated on
		<u>7 August 2017</u>
Turks and Caicos Islands	<u>Malaysia</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2018 -
		Activated on 7 August 2017
Turks and Caicos Islands	New Zealand	CRS MCAA – Activated on
		7 August 2017
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Turke and Coices Jolensis	Deland	
Turks and Caicos Islands	Poland	CRS MCAA – Activated on
<b>T</b>		7 August 2017
Turks and Caicos Islands	Slovak Republic	CRS MCAA – Activated on
		7 August 2017
<u>Uruguay</u>	<u>Canada</u>	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Uruguay</u>	<u>China</u>	CRS MCAA – Effective for
		taxable periods starting on
		<u>or after 01 January 2017 –</u>
		Activated on 7 August 2017
Uruguay	Czech Republic	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Uruguay	Estonia	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Uruguay	Finland	CRS MCAA – Effective for
Oldguay	<u>r mana</u>	taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Uruguov	Cormany	CRS MCAA – Effective for
<u>Uruguay</u>	<u>Germany</u>	
		taxable periods starting on
		or after 01 January 2017 –
	lue ell'e	Activated on 7 August 2017
<u>Uruguay</u>	India	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Uruguay</u>	Ireland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Uruguay</u>	Korea	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Uruguay	Lithuania	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
Uruguay	Malaysia	CRS MCAA – Effective for
<u></u>		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
		AUIVALEU UN 7 AUJUSI 2017

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<u>Uruguay</u>	Mexico	<u>CRS MCAA – Effective for</u>
		taxable periods starting on
		or after 01 January 2017 –
		Activated on 7 August 2017
<u>Uruguay</u>	New Zealand	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Uruguay	Poland	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
<u>Uruguay</u>	Singapore	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017
Uruguay	Slovak Republic	CRS MCAA – Effective for
		taxable periods starting on
		or after 01 January 2017 -
		Activated on 7 August 2017