



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	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Anguilla	Croatia	CRS MCAA – Activated on 7 August 2017
Anguilla	Poland	CRS MCAA – Activated on 7 August 2017
Anguilla	Slovak Republic	CRS MCAA – Activated on 7 August 2017
Argentina	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Argentina	Croatia	CRS MCAA – Activated on 22 December 2016
Argentina	Malaysia	CRS MCAA – Effective for 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

Argentina	Slovak Republic	CRS MCAA – Activated on 7 August 2017
Australia	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Australia	Croatia	CRS MCAA – Activated on 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 7 August 2017
Australia	Poland	CRS MCAA – Activated on 7 August 2017
Australia	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Austria	New Zealand	CRS MCAA – Activated on 7 August 2017
Belgium	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Belgium	Malaysia	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 7 August 2017
Belize	Australia	CRS MCAA – Activated on 7 August 2017
Belize	Belgium	CRS MCAA – Activated on 7 August 2017
Belize	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017

Belize	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Belize	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Belize	Colombia	CRS MCAA – Activated on 7 August 2017
Belize	Croatia	CRS MCAA – Activated on 7 August 2017
Belize	Czech Republic	CRS MCAA – Activated on 7 August 2017
Belize	Denmark	CRS MCAA – Activated on 7 August 2017
Belize	Estonia	CRS MCAA – Activated on 7 August 2017
Belize	Faroe Islands	CRS MCAA – Activated on 7 August 2017
Belize	Finland	CRS MCAA – Activated on 7 August 2017
Belize	France	CRS MCAA – Activated on 7 August 2017
Belize	Germany	CRS MCAA – Activated on 7 August 2017
Belize	Gibraltar	CRS MCAA – Activated on 7 August 2017
Belize	Greece	CRS MCAA – Activated on 7 August 2017
Belize	Greenland	CRS MCAA – Activated on 7 August 2017
Belize	Guernsey	CRS MCAA – Activated on 7 August 2017
Belize	Hungary	CRS MCAA – Activated on 7 August 2017
Belize	Iceland	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

Belize	Jersey	CRS MCAA – Activated on 7 August 2017
Belize	Korea	CRS MCAA – Activated on 7 August 2017
Belize	Latvia	CRS MCAA – Activated on 7 August 2017
Belize	Liechtenstein	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Belize	Luxembourg	CRS MCAA – Activated on 7 August 2017
Belize	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Belize	Malta	CRS MCAA – Activated on 7 August 2017
Belize	Mauritius	CRS MCAA – Activated on 7 August 2017
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	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	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 20 October 2016

Bermuda	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 taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
Bermuda	Malaysia	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 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 Saba	Croatia	CRS MCAA – Activated on 22 December 2016
Bonaire, Saint Eustatius and Saba	Finland	CRS MCAA – Activated on 7 August 2017
Bonaire, Saint Eustatius and Saba	Germany	CRS MCAA – Activated on 7 August 2017
Bonaire, Saint Eustatius and Saba	Gibraltar	CRS MCAA – Activated on 16 May 2017
Bonaire, Saint Eustatius and Saba	Hungary	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 7 August 2017
Bonaire, Saint Eustatius and Saba	Italy	CRS MCAA – Activated on 7 August 2017
Bonaire, Saint Eustatius and Saba	Latvia	CRS MCAA – Activated on 7 August 2017

Bonaire, Saint Eustatius and Saba	Liechtenstein	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Bonaire, Saint Eustatius and Saba	Monaco	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Bonaire, Saint Eustatius and Saba	Poland	CRS MCAA – Activated on 7 August 2017
Bonaire, Saint Eustatius and Saba	Slovak Republic	CRS MCAA – Activated on 7 August 2017
Bonaire, Saint Eustatius and Saba	Switzerland	CRS MCAA – Effective for 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 taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Brazil	Germany	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Brazil	India	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Brazil	Ireland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Brazil	Korea	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Brazil	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – 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

Brazil	Mexico	CRS MCAA – Effective for 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	Singapore	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 taxable periods starting on or after 01 January 2017 –

		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 – Activated on 5 May 2017
Bulgaria	Jersey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October 2016
Bulgaria	Malaysia	CRS MCAA – Activated on 7 August 2017
Bulgaria	New Zealand	CRS MCAA – Activated on 7 August 2017
Bulgaria	Singapore	CRS MCAA – Effective for 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
Canada	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Canada	Monaco	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Canada	New Zealand	CRS MCAA – Activated on 7 August 2017
Canada	Poland	CRS MCAA – Activated on 7 August 2017

Canada	Singapore	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Canada	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 taxable periods starting on or after 01 January 2017 – Activated on 20 October 2016
Cayman Islands	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Cayman Islands	Croatia	CRS MCAA – Activated on 7 August 2017
Cayman Islands	Germany	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
Cayman Islands	Malaysia	CRS MCAA – Activated on 7 August 2017
Cayman Islands	Monaco	CRS MCAA – Effective for 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 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	Argentina	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017

China	Australia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Belgium	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Canada	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Colombia	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 taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017



China	France	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 taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Hungary	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Iceland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	India	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	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

China	Japan	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Jersey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Korea	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Latvia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Liechtenstein	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
China	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 taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017



China	New Zealand	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Norway	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Poland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Portugal	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Slovak Republic	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Slovenia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	South Africa	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Spain	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Sweden	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
China	Uruguay	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



Colombia	Croatia	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 7 August 2017
Colombia	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Costa Rica	Argentina	CRS MCAA – Activated on 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	China	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	Faroe Islands	CRS MCAA – Activated on 7 August 2017

Costa Rica	Finland	CRS MCAA – Activated on 7 August 2017
Costa Rica	France	CRS MCAA – Activated on 7 August 2017
Costa Rica	Germany	CRS MCAA – Activated on 7 August 2017
Costa Rica	Gibraltar	CRS MCAA – Activated on 7 August 2017
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 7 August 2017
Costa Rica	Iceland	CRS MCAA – Activated on 7 August 2017
Costa Rica	India	CRS MCAA – Activated on 7 August 2017
Costa Rica	Ireland	CRS MCAA – Activated on 7 August 2017
Costa Rica	Isle of Man	CRS MCAA – Activated on 7 August 2017
Costa Rica	Italy	CRS MCAA – Activated on 7 August 2017
Costa Rica	Japan	CRS MCAA – Activated on 7 August 2017
Costa Rica	Jersey	CRS MCAA – Activated on 7 August 2017
Costa Rica	Korea	CRS MCAA – Activated on 7 August 2017
Costa Rica	Latvia	CRS MCAA – Activated on 7 August 2017
Costa Rica	Lithuania	CRS MCAA – Activated on 7 August 2017
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 7 August 2017
Costa Rica	Mexico	CRS MCAA – Activated on 7 August 2017

Costa Rica	Netherlands	CRS MCAA – Activated on 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 7 August 2017
Costa Rica	Slovenia	CRS MCAA – Activated on 7 August 2017
Costa Rica	South Africa	CRS MCAA – Activated on 7 August 2017
Costa Rica	Sweden	CRS MCAA – Activated on 7 August 2017
Costa Rica	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Croatia	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Croatia	Malaysia	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 7 August 2017
Cyprus	Brazil	CRS MCAA – Effective for 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 2017 2017 2018

Cyprus	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Cyprus	New Zealand	CRS MCAA – Activated on 7 August 2017
Cyprus	Singapore	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Cyprus	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017 2017 2019
Czech Republic	China	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 October22 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 7 August 2017
Czech Republic	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Denmark	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Denmark	Malaysia	CRS MCAA – Activated on 7 August 2017
Denmark	New Zealand	CRS MCAA – Activated on 7 August 2017
Estonia	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Estonia	Canada	CRS MCAA – Activated on 5 May 2017
Estonia	Canada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 –

		Activated on 5 May <u>7 August</u> 2017
Estonia	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Estonia	New Zealand	CRS MCAA – Activated on 7 August 2017
Estonia	Uruguay	CRS MCAA – Effective for 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	Canada	CRS MCAA – Activated on 7 August 2017
Faroe Islands	Bulgaria China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October 2016 7 August 2017
Faroe Islands	Croatia	CRS MCAA – Activated on 22 December 2016
Faroe Islands	Malaysia	CRS MCAA – Effective for 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 – Activated on 5 May 2017
Faroe Islands	New Zealand	CRS MCAA – Activated on 7 August 2017
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 Saba	CRS MCAA – Activated on 7 August 2017
Finland	Canada	CRS MCAA – Activated on 5 May 2017
Finland	Canada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 –

		Activated on 5 May <u>7 August</u> 2017
Finland	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Finland	New Zealand	CRS MCAA – Activated on 7 August 2017
Finland	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
France	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
France	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
France	New Zealand	CRS MCAA – Activated on 7 August 2017
Germany	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 7 August 2017
Germany	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – 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	CRS MCAA – Activated on 7 August 2017

Germany	New Zealand	CRS MCAA – Activated on 7 August 2017
Germany	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Gibraltar	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 16 May 2017
Gibraltar	Canada	CRS MCAA – Activated on 5 May 2017
Gibraltar	Canada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5-May 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 7 August 2017
Gibraltar	Singapore	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Greece	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Greece	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Greece	New Zealand	CRS MCAA – Activated on 7 August 2017
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 22 December 2016
Greenland	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017

Greenland	New Zealand	CRS MCAA – Activated on 7 August 2017
Greenland	Poland	CRS MCAA – Activated on 7 August 2017
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	Bulgaria China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October 2016 7 August 2017
Guernsey	Canada Colombia	CRS MCAA – Activated on 5 May 2017 22 December 2016
Guernsey	Colombia Croatia	CRS MCAA – Activated on 22 December 2016
Guernsey	Germany	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
Guernsey	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
Guernsey	Seychelles	CRS MCAA – Activated on 20 October 2016
Guernsey	Singapore Seychelles	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 2017 – Activated on 20 October 2016 7 August 2017

Hungary	Bonaire, Saint Eustatius and Saba	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Hungary	Canada	CRS MCAA – Activated on 5 May 2017
Hungary	Canada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 7 August 2017
Hungary	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Hungary	New Zealand	CRS MCAA – Activated on 7 August 2017
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
Iceland	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Iceland	Croatia	CRS MCAA – Activated on 22 December 2016
Iceland	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – 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 7 August 2017
Iceland	Poland	CRS MCAA – Activated on 7 August 2017
India	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
India	Canada	CRS MCAA – Activated on 5 May 2017

India	Canada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 7 August 2017
India	Croatia	CRS MCAA – Activated on 22 December 2016
India	Malaysia	CRS MCAA – Activated on 7 August 2017
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 7 August 2017
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

Indonesia	Denmark	CRS MCAA – Activated on 7 August 2017
Indonesia	Estonia	CRS MCAA – Activated on 7 August 2017
Indonesia	Faroe Islands	CRS MCAA – Activated on 7 August 2017
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 7 August 2017
Indonesia	Greece	CRS MCAA – Activated on 7 August 2017
Indonesia	Greenland	CRS MCAA – Activated on 7 August 2017
Indonesia	Guernsey	CRS MCAA – Activated on 7 August 2017
Indonesia	Hungary	CRS MCAA – Activated on 7 August 2017
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 7 August 2017
Indonesia	Japan	CRS MCAA – Activated on 7 August 2017
Indonesia	Jersey	CRS MCAA – Activated on 7 August 2017
Indonesia	Korea	CRS MCAA – Activated on 7 August 2017
Indonesia	Latvia	CRS MCAA – Activated on 7 August 2017
Indonesia	Luxembourg	CRS MCAA – Activated on 7 August 2017
Indonesia	Malaysia	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

Indonesia	Mauritius	CRS MCAA – Activated on 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 7 August 2017
Indonesia	Norway	CRS MCAA – Activated on 7 August 2017
Indonesia	Poland	CRS MCAA – Activated on 7 August 2017
Indonesia	Portugal	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	Canada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5-May7 August 2017
Ireland	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Ireland	New Zealand	CRS MCAA – Activated on 7 August 2017

Ireland	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Isle of Man	Bulgaria	CRS MCAA – Activated on 20 October 2016
Isle of Man	Canada	CRS MCAA – Activated on 5 May 2017
Isle of Man	ulgaria China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20 October 2016 7 August 2017
Isle of Man	Canada Colombia	CRS MCAA – Activated on 5 May 2017 22 December 2016
Isle of Man	Croatia Colombia	CRS MCAA – Activated on 22 December 2016
Isle of Man	Germany	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
Isle of Man	Malaysia	CRS MCAA – Activated on 7 August 2017
Isle of Man	New Zealand	CRS MCAA – Activated on 7 August 2017
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	Seychelles	CRS MCAA – Activated on 20 October 2016
Isle of Man	Singapore Seychelles	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 2017 – Activated on 20 October 2016 7 August 2017
Italy	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 7 August 2017
Italy	Canada	CRS MCAA – Activated on 5 May 2017
Italy	anada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 –

		Activated on 5-May <u>7 August</u> 2017
<u>Italy</u>	<u>Malaysia</u>	<u>CRS MCAA – Activated on 7 August 2017</u>
<u>Italy</u>	<u>New Zealand</u>	<u>CRS MCAA – Activated on 7 August 2017</u>
<u>Japan</u>	<u>Bulgaria</u>	<u>CRS MCAA – Activated on 5 May 2017</u>
<u>Japan</u>	<u>Canada</u>	<u>CRS MCAA – Activated on 5 May 2017</u>
Japan	Bulgaria <u>China</u>	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5-May <u>7 August</u> 2017
Japan	<u>Colombia</u> Canada	CRS MCAA – Activated on 5 May 2017
Japan	Colombia <u>Croatia</u>	CRS MCAA – Activated on 5 May 2017
<u>Japan</u>	<u>Malaysia</u>	<u>CRS MCAA – Activated on 7 August 2017</u>
Japan	Monaco	CRS MCAA – <u>Effective for taxable periods starting on or after 01 January 2018 –</u> Activated on 5 May 2017
<u>Japan</u>	<u>New Zealand</u>	<u>CRS MCAA – Activated on 7 August 2017</u>
<u>Japan</u>	<u>Poland</u>	<u>CRS MCAA – Activated on 7 August 2017</u>
<u>Jersey</u>	<u>Bulgaria</u>	<u>CRS MCAA – Activated on 22 December 2016</u>
<u>Jersey</u>	<u>Canada</u>	<u>CRS MCAA – Activated on 5 May 2017</u>
Jersey	Bulgaria <u>China</u>	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 20-October 2016 <u>7 August 2017</u>
Jersey	Canada <u>Colombia</u>	CRS MCAA – Activated on 5-May 2017 <u>22 December 2016</u>
Jersey	Colombia <u>Croatia</u>	CRS MCAA – Activated on 22 December 2016
Jersey	Germany	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 –

		Activated on 20 October <u>22 December</u> 2016
Jersey	Malaysia	CRS MCAA – Activated on <u>7 August 2017</u>
Jersey	Monaco	CRS MCAA – <u>Effective for taxable periods starting on or after 01 January 2018</u> – Activated on 5 May 2017
Jersey	New Zealand	CRS MCAA – Activated on <u>7 August 2017</u>
Jersey	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 <u>7 August 2017</u>
Jersey	Singapore	CRS MCAA – <u>Effective for taxable periods starting on or after 01 January 2017</u> – Activated on 7 August 2017
Korea	Brazil	CRS MCAA – <u>Effective for taxable periods starting on or after 01 January 2017</u> – Activated on 7 August 2017
Korea	Canada	CRS MCAA – Activated on <u>5 May 2017</u>
Korea	Canada China	CRS MCAA – <u>Effective for taxable periods starting on or after 01 January 2017</u> – Activated on 5 May <u>7 August</u> 2017
Korea	Croatia	CRS MCAA – Activated on <u>22 December 2016</u>
Korea	Malaysia	CRS MCAA – Activated on <u>7 August 2017</u>
Korea	New Zealand	CRS MCAA – Activated on <u>7 August 2017</u>
Korea	Poland	CRS MCAA – Activated on <u>7 August 2017</u>
Korea	Uruguay	CRS MCAA – <u>Effective for taxable periods starting on or after 01 January 2017</u> – Activated on 7 August 2017
Latvia	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on <u>7 August 2017</u>

Latvia	Canada	CRS MCAA – Activated on 5 May 2017
Latvia	Canada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May7 August 2017
Latvia	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Latvia	New Zealand	CRS MCAA – Activated on 7 August 2017
Liechtenstein	Bonaire, Saint Eustatius and Saba	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Liechtenstein	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	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017

Luxembourg	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Luxembourg	Malaysia	CRS MCAA – Activated on 7 August 2017
Luxembourg	New Zealand	CRS MCAA – Activated on 7 August 2017
Luxembourg	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 taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Malaysia	Bulgaria	CRS MCAA – Activated on 7 August 2017
Malaysia	Canada	CRS MCAA – Effective for 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 taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Malaysia	Croatia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Malaysia	Czech Republic	CRS MCAA – Effective for taxable periods starting on

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

Malaysia	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 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 taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Malaysia	Luxembourg	CRS MCAA – Activated on 7 August 2017
Malaysia	Malta	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Malaysia	Mauritius	CRS MCAA – Activated on 7 August 2017
Malaysia	Mexico	CRS MCAA – Activated on 7 August 2017
Malaysia	Netherlands	CRS MCAA – Activated on 7 August 2017
Malaysia	New Zealand	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Malaysia	Norway	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Malaysia	Poland	CRS MCAA – Effective for taxable periods starting on

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

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

Monaco	Australia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Monaco	Bonaire, Saint Eustatius and Saba	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Monaco	Canada	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Monaco	Colombia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Monaco	Faroe Islands	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Monaco	Guernsey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Monaco	Iceland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Monaco	India	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Monaco	Japan	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Monaco	Jersey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
Monaco	Liechtenstein	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 2018 – 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

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
Montserrat	China Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016 7 August 2017
Montserrat	Croatia	CRS MCAA – Activated on 7 August 2017
Montserrat	Estonia	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 7 August 2017
Montserrat	Poland	CRS MCAA – Activated on 7 August 2017
Montserrat	Portugal	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 22 December 2016
Montserrat	Slovak Republic	CRS MCAA – Activated on 7 August 2017

Netherlands	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Netherlands	Malaysia	CRS MCAA – Activated on 7 August 2017
Netherlands	New Zealand	CRS MCAA – Activated on 7 August 2017
New Zealand	Argentina	CRS MCAA – Activated on 7 August 2017
New Zealand	Australia	CRS MCAA – Activated on 7 August 2017
New Zealand	Austria	CRS MCAA – Activated on 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	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
New Zealand	Canada	CRS MCAA – Activated on 7 August 2017
New Zealand	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
New Zealand	Colombia	CRS MCAA – Activated on 7 August 2017
New Zealand	Croatia	CRS MCAA – Activated on 7 August 2017
New Zealand	Czech Republic	CRS MCAA – Activated on 7 August 2017
New Zealand	Denmark	CRS MCAA – Activated on 7 August 2017
New Zealand	Estonia	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 7 August 2017

New Zealand	Gibraltar	CRS MCAA – Activated on 7 August 2017
New Zealand	Greece	CRS MCAA – Activated on 7 August 2017
New Zealand	Greenland	CRS MCAA – Activated on 7 August 2017
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 7 August 2017
New Zealand	Ireland	CRS MCAA – Activated on 7 August 2017
New Zealand	Isle of Man	CRS MCAA – Activated on 7 August 2017
New Zealand	Italy	CRS MCAA – Activated on 7 August 2017
New Zealand	Japan	CRS MCAA – Activated on 7 August 2017
New Zealand	Jersey	CRS MCAA – Activated on 7 August 2017
New Zealand	Korea	CRS MCAA – Activated on 7 August 2017
New Zealand	Latvia	CRS MCAA – Activated on 7 August 2017
New Zealand	Liechtenstein	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 7 August 2017
New Zealand	Mauritius	CRS MCAA – Activated on 7 August 2017
New Zealand	Mexico	CRS MCAA – Activated on 7 August 2017
New Zealand	Netherlands	CRS MCAA – Activated on 7 August 2017



New Zealand	Norway	CRS MCAA – Activated on 7 August 2017
New Zealand	Poland	CRS MCAA – Activated on 7 August 2017
New Zealand	Portugal	CRS MCAA – Activated on 7 August 2017
New Zealand	San Marino	CRS MCAA – Activated on 7 August 2017
New Zealand	Slovak Republic	CRS MCAA – Activated on 7 August 2017
New Zealand	Slovenia	CRS MCAA – Activated on 7 August 2017
New Zealand	South Africa	CRS MCAA – Activated on 7 August 2017
New Zealand	Spain	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 taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Norway	Croatia	CRS MCAA – Activated on 22 December 2016
Norway	Malaysia	CRS MCAA – Effective for 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
Norway	New Zealand	CRS MCAA – Activated on 7 August 2017
Norway	Poland	CRS MCAA – Activated on 7 August 2017
Poland	Argentina	CRS MCAA – Activated on 7 August 2017
Poland	Australia	CRS MCAA – Activated on 7 August 2017
Poland	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 7 August 2017

Poland	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Poland	Canada	CRS MCAA – Activated on 7 August 2017
Poland	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Poland	Colombia	CRS MCAA – Activated on 7 August 2017
Poland	Faroe Islands	CRS MCAA – Activated on 7 August 2017
Poland	Greenland	CRS MCAA – Activated on 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	Korea	CRS MCAA – Activated on 7 August 2017
Poland	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Poland	Mauritius	CRS MCAA – Activated on 7 August 2017
Poland	Mexico	CRS MCAA – Activated on 7 August 2017
Poland	New Zealand	CRS MCAA – Activated on 7 August 2017
Poland	Norway	CRS MCAA – Activated on 7 August 2017
Poland	Seychelles	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 7 August 2017

Poland	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Portugal	China	CRS MCAA – Effective for 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 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 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	Argentina	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – 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

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 7 August 2017
Saint Lucia	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Saint Lucia	Colombia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Saint Lucia	Croatia	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	Guernsey	CRS MCAA – Activated on 7 August 2017

Saint Lucia	Hungary	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Saint Lucia	Iceland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Saint Lucia	India	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Ireland	CRS MCAA – Effective for 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 7 August 2017
Saint Lucia	Korea	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Latvia	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 7 August 2017
Saint Lucia	Malaysia	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Malta	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Saint Lucia	Mauritius	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Mexico	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Netherlands	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Norway	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Saint Lucia	Poland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017

Saint Lucia	Portugal	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Slovenia	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Sweden	CRS MCAA – Activated on 7 August 2017
Saint Lucia	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Saint Vincent and the Grenadines	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Saint Vincent and the Grenadines	Guernsey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016
Saint Vincent and the Grenadines	Isle of Man	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016
Saint Vincent and the Grenadines	Japan	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Saint Vincent and the Grenadines	Jersey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016
Saint Vincent and the Grenadines	Malaysia	CRS MCAA – Activated on 7 August 2017
Saint Vincent and the Grenadines	erway New Zealand	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016 7 August 2017
Saint Vincent and the Grenadines	ortugal Norway	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016
Saint Vincent and the Grenadines	lovenia Poland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 –

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

Samoa	Estonia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Faroe Islands	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Finland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	France	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	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
Samoa	Greece	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Greenland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Guernsey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Hungary	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	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

Samoa	Ireland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Isle of Man	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Italy	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Japan	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Jersey	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
Samoa	Latvia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Luxembourg	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Malaysia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Malta	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Mauritius	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

Samoa	Netherlands	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	New Zealand	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Norway	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Poland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Portugal	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Slovenia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	South Africa	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Samoa	Spain	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 –

		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 2016
Seychelles	Jersey	CRS MCAA – Activated on 7 August 2017
Seychelles	Poland	CRS MCAA – Activated on 7 August 2017
Singapore	Belgium	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Singapore	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Singapore	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Singapore	Canada	CRS MCAA – Effective for 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

Singapore	India	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Singapore	Isle of Man	CRS MCAA – Effective for 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
Singapore	Luxembourg	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Singapore	Mexico	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 7 August 2017
Slovak Republic	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 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 5 May 2017
Slovak Republic	Canada China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 –

		Activated on 5 May <u>7 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	CRS MCAA – Activated on 7 August 2017
Slovak Republic	Singapore	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Slovak Republic	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Slovenia	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Slovenia	Malaysia	CRS MCAA – Activated on 7 August 2017
Slovenia	New Zealand	CRS MCAA – Activated on 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	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
South Africa	Croatia	CRS MCAA – Activated on 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

South Africa	Monaco	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 5 May 2017
South Africa	Netherlands	CRS MCAA – Activated on 20 October 2016
South Africa	New Zealand	CRS MCAA – Activated on 7 August 2017
South Africa	Norway	CRS MCAA – Activated on 20 October 2016
South Africa	Poland	CRS MCAA – Activated on 7 August 2017
Spain	China	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 taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Sweden	Malaysia	CRS MCAA – Activated on 7 August 2017
Sweden	New Zealand	CRS MCAA – Activated on 7 August 2017
Switzerland	Bonaire, Saint Eustatius and Saba	CRS MCAA – Effective for taxable periods starting on or after 01 January 2018 – Activated on 7 August 2017
Turks and Caicos Islands	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Turks and Caicos Islands	Croatia	CRS MCAA – Activated on 7 August 2017
Turks and Caicos Islands	Malaysia	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

Turks and Caicos Islands	Poland	CRS MCAA – Activated on 7 August 2017
Turks and Caicos Islands	Slovak Republic	CRS MCAA – Activated on 7 August 2017
Uruguay	Canada	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Uruguay	China	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – 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 taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Uruguay	Germany	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Uruguay	India	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Uruguay	Ireland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Uruguay	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 taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017

Uruguay	Mexico	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 7 August 2017
Uruguay	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
Uruguay	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