

Echange Automatique de Renseignements

Ajouts et suppressions à la liste des accords activés

Mise à jour du 5 mai 2017

From jurisdiction	To jurisdiction	Legal instrument
Anguilla	Argentina	CRS MCAA – Activated on 5 May 2017
Anguilla	Belgium	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 5 May 2017
Anguilla	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Anguilla	Colombia	CRS MCAA – Activated on 5 May 2017
Anguilla	Czech Republic	CRS MCAA – Activated on 5 May 2017
Anguilla	Denmark	CRS MCAA – Activated on 5 May 2017
Anguilla	Estonia	CRS MCAA – Activated on 5 May 2017
Anguilla	Faroe Islands	CRS MCAA – Activated on 5 May 2017
Anguilla	Finland	CRS MCAA – Activated on 5 May 2017
Anguilla	France	CRS MCAA – Activated on 5 May 2017
Anguilla	Germany	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 5 May 2017
Anguilla	Greece	CRS MCAA – Activated on 5 May 2017
Anguilla	Greenland	CRS MCAA – Activated on 5 May 2017
Anguilla	Hungary	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 5 May 2017
Anguilla	Iceland	CRS MCAA – Activated on 5 May 2017
Anguilla	India	CRS MCAA – Activated on 5 May 2017
Anguilla	Ireland	CRS MCAA – Activated on 5 May 2017
Anguilla	Italy	CRS MCAA – Activated on 5 May 2017
Anguilla	Korea	CRS MCAA – Activated on 5 May 2017
Anguilla	Latvia	CRS MCAA – Activated on 5 May 2017

Anguilla	Liechtenstein	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Anguilla	Lithuania	CRS MCAA – Activated on 5 May 2017
Anguilla	Luxembourg	CRS MCAA – Activated on 5 May 2017
Anguilla	Malta	CRS MCAA – Activated on 5 May 2017
Anguilla	Mexico	CRS MCAA – Activated on 5 May 2017
Anguilla	Netherlands	CRS MCAA – Activated on 5 May 2017
Anguilla	Norway	CRS MCAA – Activated on 5 May 2017
Anguilla	Portugal	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 5 May 2017
Anguilla	Slovenia	CRS MCAA – Activated on 5 May 2017
Anguilla	South Africa	CRS MCAA – Activated on 5 May 2017
Anguilla	Spain	CRS MCAA – Activated on 5 May 2017
Anguilla	Sweden	CRS MCAA – Activated on 5 May 2017
Argentina	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Argentina	Canada	CRS MCAA – Activated on 5 May 2017
Argentina	Japan	CRS MCAA – Activated on 5 May 2017
Argentina	Monaco	CRS MCAA – Activated on 5 May 2017
Argentina	Romania	CRS MCAA – Activated on 20 October 2016
Argentina	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Australia	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Australia	Canada	CRS MCAA – Activated on 5 May 2017
Australia	France	CRS MCAA – Activated on 22 December 2016
Australia	Japan	CRS MCAA – Activated on 5 May 2017
Australia	Lithuania	CRS MCAA – Activated on 5 May 2017
Australia	Monaco	CRS MCAA – Activated on 5 May 2017

Australia	Romania	CRS MCAA – Activated on 22 December 2016
Australia	Uruguay	CRS MCAA – Activated on 5 May 2017
Austria	Canada	CRS MCAA – Activated on 5 May 2017
Austria	Japan	CRS MCAA – Activated on 5 May 2017
Belgium	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Belgium	Canada	CRS MCAA – Activated on 5 May 2017
Belgium	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Bermuda	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Bermuda	Canada	CRS MCAA – Activated on 5 May 2017
Bermuda	Japan	CRS MCAA – Activated on 5 May 2017
Bermuda	Monaco	CRS MCAA – Activated on 5 May 2017
Bermuda	Romania	CRS MCAA – Activated on 20 October 2016
Bermuda	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Bonaire, Saint Eustatius and Saba	Liechtenstein	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016
Bonaire, Saint Eustatius and Saba	Malta	CRS MCAA – Activated on 5 May 2017
Brazil	Argentina	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Australia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Belgium	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017

Brazil	Canada	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Colombia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Czech Republic	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Denmark	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Faroe Islands	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	France	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Gibraltar	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Greece	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Greenland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Guernsey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Hungary	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Iceland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Isle of Man	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Italy	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017

Brazil	Japan	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Jersey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Latvia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Lithuania	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Luxembourg	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Mauritius	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Netherlands	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Norway	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Portugal	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Slovenia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	South Africa	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Spain	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Sweden	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Brazil	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017

British Virgin Islands	Canada	CRS MCAA – Activated on 5 May 2017
British Virgin Islands	Monaco	CRS MCAA – Activated on 5 May 2017
British Virgin Islands	Romania	CRS MCAA – Activated on 22 December 2016
Bulgaria	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Bulgaria	Canada	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Bulgaria	Japan	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Bulgaria	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Canada	Argentina	CRS MCAA – Activated on 5 May 2017
Canada	Australia	CRS MCAA – Activated on 5 May 2017
Canada	Austria	CRS MCAA – Activated on 5 May 2017
Canada	Belgium	CRS MCAA – Activated on 5 May 2017
Canada	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Canada	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Canada	Czech Republic	CRS MCAA – Activated on 5 May 2017
Canada	Denmark	CRS MCAA – Activated on 5 May 2017
Canada	Estonia	CRS MCAA – Activated on 5 May 2017
Canada	Finland	CRS MCAA – Activated on 5 May 2017
Canada	France	CRS MCAA – Activated on 5 May 2017
Canada	Germany	CRS MCAA – Activated on 5 May 2017
Canada	Gibraltar	CRS MCAA – Activated on 5 May 2017
Canada	Greece	CRS MCAA – Activated on 5 May 2017
Canada	Greenland	CRS MCAA – Activated on 5 May 2017
Canada		CRS MCAA – Activated on 5 May 2017

Canada	Hungary	CRS MCAA – Activated on 5 May 2017
Canada	Iceland	CRS MCAA – Activated on 5 May 2017
Canada		CRS MCAA – Activated on 5 May 2017
Canada	Ireland	CRS MCAA – Activated on 5 May 2017
Canada	Isle of Man	CRS MCAA – Activated on 5 May 2017
Canada	Italy	CRS MCAA – Activated on 5 May 2017
Canada	Japan	CRS MCAA – Activated on 5 May 2017
Canada	Jersey	CRS MCAA – Activated on 5 May 2017
Canada	Korea	CRS MCAA – Activated on 5 May 2017
Canada	Latvia	CRS MCAA – Activated on 5 May 2017
Canada	Liechtenstein	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Canada	Lithuania	CRS MCAA – Activated on 5 May 2017
Canada	Luxembourg	CRS MCAA – Activated on 5 May 2017
Canada	Malta	CRS MCAA – Activated on 5 May 2017
Canada	Mauritius	CRS MCAA – Activated on 5 May 2017
Canada	Mexico	CRS MCAA – Activated on 5 May 2017
Canada	Netherlands	CRS MCAA – Activated on 5 May 2017
Canada	Norway	CRS MCAA – Activated on 5 May 2017
Canada	Portugal	CRS MCAA – Activated on 5 May 2017
Canada	San Marino	CRS MCAA – Activated on 5 May 2017
Canada	Slovak Republic	CRS MCAA – Activated on 5 May 2017
Canada	Slovenia	CRS MCAA – Activated on 5 May 2017
Canada	South Africa	CRS MCAA – Activated on 5 May 2017
Canada	Spain	CRS MCAA – Activated on 5 May 2017
Canada	Sweden	CRS MCAA – Activated on 5 May 2017
Cayman Islands	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Cayman Islands	Canada	CRS MCAA – Activated on 5 May 2017
Cayman Islands	Japan	CRS MCAA – Activated on 5 May 2017

Cayman Islands	Monaco	CRS MCAA – Activated on 5 May 2017
Cayman Islands	Romania	CRS MCAA – Activated on 20 October 2016
Cayman Islands	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Colombia	Brazil	CRS MCAA – Activated on 5 May 2017
Colombia	France	CRS MCAA – Activated on 20 October 2016
Colombia	Japan	CRS MCAA – Activated on 5 May 2017
Colombia	Lithuania	CRS MCAA – Activated on 5 May 2017
Colombia	Monaco	CRS MCAA – Activated on 5 May 2017
Colombia	Romania	CRS MCAA – Activated on 22 December 2016
Colombia	Uruguay	CRS MCAA – Activated on 5 May 2017
Croatia	Argentina	CRS MCAA – Activated on 22 December 2016
Croatia	Australia	CRS MCAA – Activated on 22 December 2016
Croatia	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 22 December 2016
Croatia	Colombia	CRS MCAA – Activated on 22 December 2016
Croatia	Faroe Islands	CRS MCAA – Activated on 22 December 2016
Croatia	Greenland	CRS MCAA – Activated on 22 December 2016
Croatia	Guernsey	CRS MCAA – Activated on 22 December 2016
Croatia	Iceland	CRS MCAA – Activated on 22 December 2016
Croatia	India	CRS MCAA – Activated on 22 December 2016
Croatia	Isle of Man	CRS MCAA – Activated on 22 December 2016
Croatia	Japan	CRS MCAA – Activated on 5 May 2017
Croatia	Jersey	CRS MCAA – Activated on 22 December 2016
Croatia	Korea	CRS MCAA – Activated on 22 December 2016

Croatia	Mauritius	CRS MCAA – Activated on 22 December 2016
Croatia	Mexico	CRS MCAA – Activated on 22 December 2016
Croatia	Norway	CRS MCAA – Activated on 22 December 2016
Croatia	Seychelles	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 22 December 2016
Croatia	South Africa	CRS MCAA – Activated on 22 December 2016
Cyprus	Brazil	CRS MCAA – Activated on 5 May 2017
Cyprus	Japan	CRS MCAA – Activated on 5 May 2017
Cyprus	Uruguay	CRS MCAA – Activated on 5 May 2017
Czech Republic	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Czech Republic	Canada	CRS MCAA – Activated on 5 May 2017
Czech Republic	Colombia	CRS MCAA – Activated on 20 October 2016
Denmark	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Denmark	Canada	CRS MCAA – Activated on 5 May 2017
Denmark	Colombia	CRS MCAA – Activated on 22 December 2016
Denmark	Japan	CRS MCAA – Activated on 5 May 2017
Denmark	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Estonia	Canada	CRS MCAA – Activated on 5 May 2017
Estonia	Colombia	CRS MCAA – Activated on 20 October 2016
Estonia	Japan	CRS MCAA – Activated on 5 May 2017
Faroe Islands	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Faroe Islands	Japan	CRS MCAA – Activated on 5 May 2017
Faroe Islands	Monaco	CRS MCAA – Activated on 5 May 2017

Faroe Islands	Romania	CRS MCAA – Activated on 20 October 2016
Faroe Islands	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Finland	Canada	CRS MCAA – Activated on 5 May 2017
Finland	Japan	CRS MCAA – Activated on 5 May 2017
France	Australia	CRS MCAA – Activated on 22 December 2016
France	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
France	Canada	CRS MCAA – Activated on 5 May 2017
France	Colombia	CRS MCAA – Activated on 22 December 2016
France	Japan	CRS MCAA – Activated on 5 May 2017
France	Mauritius	CRS MCAA – Activated on 22 December 2016
France	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Germany	Canada	CRS MCAA – Activated on 5 May 2017
Germany	Japan	CRS MCAA – Activated on 5 May 2017
Gibraltar	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Gibraltar	Canada	CRS MCAA – Activated on 5 May 2017
Gibraltar	Japan	CRS MCAA – Activated on 5 May 2017
Gibraltar	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Greece	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Greece	Canada	CRS MCAA – Activated on 5 May 2017
Greece	Japan	CRS MCAA – Activated on 5 May 2017
Greece	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017

Greenland	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Greenland	Canada	CRS MCAA – Activated on 5 May 2017
Greenland	Hungary	CRS MCAA – Activated on 5 May 2017
Greenland	Japan	CRS MCAA – Activated on 5 May 2017
Greenland	Lithuania	CRS MCAA – Activated on 5 May 2017
Greenland	Romania	CRS MCAA – Activated on 22 December 2016
Greenland	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Guernsey	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Guernsey	Canada	CRS MCAA – Activated on 5 May 2017
Guernsey	Japan	CRS MCAA – Activated on 5 May 2017
Guernsey	Monaco	CRS MCAA – Activated on 5 May 2017
Guernsey	Romania	CRS MCAA – Activated on 20 October 2016
Guernsey	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Hungary	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Hungary	Canada	CRS MCAA – Activated on 5 May 2017
Hungary	Greenland	CRS MCAA – Activated on 5 May 2017
Hungary	Japan	CRS MCAA – Activated on 5 May 2017
Iceland	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Iceland	Canada	CRS MCAA – Activated on 5 May 2017
Iceland	Japan	CRS MCAA – Activated on 5 May 2017
Iceland	Monaco	CRS MCAA – Activated on 5 May 2017
Iceland	Romania	CRS MCAA – Activated on 20 October 2016

Iceland	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
India	Canada	CRS MCAA – Activated on 5 May 2017
India	Japan	CRS MCAA – Activated on 5 May 2017
India	Monaco	CRS MCAA – Activated on 5 May 2017
India	Romania	CRS MCAA – Activated on 20 October 2016
Ireland	Canada	CRS MCAA – Activated on 5 May 2017
Ireland	Japan	CRS MCAA – Activated on 5 May 2017
Isle of Man	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Isle of Man	Canada	CRS MCAA – Activated on 5 May 2017
Isle of Man	Japan	CRS MCAA – Activated on 5 May 2017
Isle of Man	Romania	CRS MCAA – Activated on 20 October 2016
Isle of Man	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Italy	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Italy	Canada	CRS MCAA – Activated on 5 May 2017
Italy	Japan	CRS MCAA – Activated on 5 May 2017
Italy	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Japan	Argentina	CRS MCAA – Activated on 5 May 2017
Japan	Australia	CRS MCAA – Activated on 5 May 2017
Japan	Austria	CRS MCAA – Activated on 5 May 2017
Japan	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Japan	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Japan	Canada	CRS MCAA – Activated on 5 May 2017
Japan	Colombia	CRS MCAA – Activated on 5 May 2017

Japan	Denmark	CRS MCAA – Activated on 5 May 2017
Japan	Estonia	CRS MCAA – Activated on 5 May 2017
Japan	Faroe Islands	CRS MCAA – Activated on 5 May 2017
Japan	Finland	CRS MCAA – Activated on 5 May 2017
Japan	France	CRS MCAA – Activated on 5 May 2017
Japan	Germany	CRS MCAA – Activated on 5 May 2017
Japan	Gibraltar	CRS MCAA – Activated on 5 May 2017
Japan	Greece	CRS MCAA – Activated on 5 May 2017
Japan	Greenland	CRS MCAA – Activated on 5 May 2017
Japan	Guernsey	CRS MCAA – Activated on 5 May 2017
Japan	Hungary	CRS MCAA – Activated on 5 May 2017
Japan	Iceland	CRS MCAA – Activated on 5 May 2017
Japan	India	CRS MCAA – Activated on 5 May 2017
Japan	Ireland	CRS MCAA – Activated on 5 May 2017
Japan	Isle of Man	CRS MCAA – Activated on 5 May 2017
Japan	Italy	CRS MCAA – Activated on 5 May 2017
Japan	Jersey	CRS MCAA – Activated on 5 May 2017
Japan	Korea	CRS MCAA – Activated on 5 May 2017
Japan	Latvia	CRS MCAA – Activated on 5 May 2017
Japan	Liechtenstein	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Japan	Luxembourg	CRS MCAA – Activated on 5 May 2017
Japan	Malta	CRS MCAA – Activated on 5 May 2017
Japan	Mauritius	CRS MCAA – Activated on 5 May 2017
Japan	Mexico	CRS MCAA – Activated on 5 May 2017
Japan	Monaco	CRS MCAA – Activated on 5 May 2017
Japan	Norway	CRS MCAA – Activated on 5 May 2017
Japan	Portugal	CRS MCAA – Activated on 5 May 2017
Japan	Romania	CRS MCAA – Activated on 22 December 2016
Japan	San Marino	CRS MCAA – Activated on 5 May 2017

Japan	Slovenia	CRS MCAA – Activated on 5 May 2017
Japan	South Africa	CRS MCAA – Activated on 5 May 2017
Japan	Spain	CRS MCAA – Activated on 5 May 2017
Japan	Sweden	CRS MCAA – Activated on 5 May 2017
Japan	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Jersey	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Jersey	Canada	CRS MCAA – Activated on 5 May 2017
Jersey	Japan	CRS MCAA – Activated on 5 May 2017
Jersey	Monaco	CRS MCAA – Activated on 5 May 2017
Jersey	Romania	CRS MCAA – Activated on 20 October 2016
Jersey	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Korea	Canada	CRS MCAA – Activated on 5 May 2017
Korea	Japan	CRS MCAA – Activated on 5 May 2017
Korea	Romania	CRS MCAA – Activated on 20 October 2016
Latvia	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Latvia	Canada	CRS MCAA – Activated on 5 May 2017
Latvia	Japan	CRS MCAA – Activated on 5 May 2017
Latvia	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Liechtenstein	Bonaire, Saint Eustatius and Saba	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016
Liechtenstein	Canada	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Liechtenstein	Japan	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017

Liechtenstein	Monaco	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Lithuania	Australia	CRS MCAA – Activated on 5 May 2017
Lithuania	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Lithuania	Canada	CRS MCAA – Activated on 5 May 2017
Lithuania	Colombia	CRS MCAA – Activated on 5 May 2017
Lithuania	Greenland	CRS MCAA – Activated on 5 May 2017
Lithuania	Mauritius	CRS MCAA – Activated on 5 May 2017
Luxembourg	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Luxembourg	Canada	CRS MCAA – Activated on 5 May 2017
Luxembourg	Japan	CRS MCAA – Activated on 5 May 2017
Luxembourg	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Malta	Bonaire, Saint Eustatius and Saba	CRS MCAA – Activated on 5 May 2017
Malta	Canada	CRS MCAA – Activated on 5 May 2017
Malta	Japan	CRS MCAA – Activated on 5 May 2017
Malta	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Mauritius	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Mauritius	Canada	CRS MCAA – Activated on 5 May 2017
Mauritius	France	CRS MCAA – Activated on 22 December 2016
Mauritius	Japan	CRS MCAA – Activated on 5 May 2017
Mauritius	Lithuania	CRS MCAA – Activated on 5 May 2017
Mauritius	Monaco	CRS MCAA – Activated on 5 May 2017

Mauritius	Romania	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 22 December 2016
Mauritius	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Mexico	Canada	CRS MCAA – Activated on 5 May 2017
Mexico	Japan	CRS MCAA – Activated on 5 May 2017
Mexico	Monaco	CRS MCAA – Activated on 5 May 2017
Mexico	Romania	CRS MCAA – Activated on 20 October 2016
Monaco	Argentina	CRS MCAA – Activated on 5 May 2017
Monaco	Australia	CRS MCAA – Activated on 5 May 2017
Monaco	Colombia	CRS MCAA – Activated on 5 May 2017
Monaco	Faroe Islands	CRS MCAA – Activated on 5 May 2017
Monaco	Guernsey	CRS MCAA – Activated on 5 May 2017
Monaco	Iceland	CRS MCAA – Activated on 5 May 2017
Monaco	India	CRS MCAA – Activated on 5 May 2017
Monaco	Japan	CRS MCAA – Activated on 5 May 2017
Monaco	Jersey	CRS MCAA – Activated on 5 May 2017
Monaco	Liechtenstein	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Monaco	Mauritius	CRS MCAA – Activated on 5 May 2017
Monaco	Mexico	CRS MCAA – Activated on 5 May 2017
Monaco	Norway	CRS MCAA – Activated on 5 May 2017
Monaco	San Marino	CRS MCAA – Activated on 5 May 2017
Monaco	South Africa	CRS MCAA – Activated on 5 May 2017
Montserrat	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Montserrat	France	CRS MCAA – Activated on 22 December 2016
Montserrat	Japan	CRS MCAA – Activated on 5 May 2017
Montserrat	Romania	CRS MCAA – Activated on 22 December 2016

Montserrat	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Netherlands	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Netherlands	Canada	CRS MCAA – Activated on 5 May 2017
Netherlands	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Norway	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Norway	Canada	CRS MCAA – Activated on 5 May 2017
Norway	Japan	CRS MCAA – Activated on 5 May 2017
Norway	Monaco	CRS MCAA – Activated on 5 May 2017
Norway	Romania	CRS MCAA – Activated on 20 October 2016
Norway	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Portugal	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Portugal	Canada	CRS MCAA – Activated on 5 May 2017
Portugal	Japan	CRS MCAA – Activated on 5 May 2017
Portugal	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Romania	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Romania	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Saint Vincent and the Grenadines	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Saint Vincent and the Grenadines	France	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016

Saint Vincent and the Grenadines	Greenland	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	Romania	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 22 December 2016
Saint Vincent and the Grenadines	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
San Marino	Canada	CRS MCAA – Activated on 5 May 2017
San Marino	Japan	CRS MCAA – Activated on 5 May 2017
San Marino	Monaco	CRS MCAA – Activated on 5 May 2017
Seychelles	Romania	CRS MCAA – Effective for taxable periods starting on or after 01 January 2016 – Activated on 20 October 2016
Slovak Republic	Canada	CRS MCAA – Activated on 5 May 2017
Slovenia	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Slovenia	Canada	CRS MCAA – Activated on 5 May 2017
Slovenia	Japan	CRS MCAA – Activated on 5 May 2017
Slovenia	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
South Africa	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
South Africa	Canada	CRS MCAA – Activated on 5 May 2017
South Africa	Japan	CRS MCAA – Activated on 5 May 2017
South Africa	Monaco	CRS MCAA – Activated on 5 May 2017
South Africa	Romania	CRS MCAA – Activated on 20 October 2016
South Africa	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017

Spain	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Spain	Canada	CRS MCAA – Activated on 5 May 2017
Spain	Japan	CRS MCAA – Activated on 5 May 2017
Spain	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Sweden	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Sweden	Canada	CRS MCAA – Activated on 5 May 2017
Sweden	Japan	CRS MCAA – Activated on 5 May 2017
Sweden	Uruguay	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Turks and Caicos Islands	Canada	CRS MCAA – Activated on 5 May 2017
Turks and Caicos Islands	Japan	CRS MCAA – Activated on 5 May 2017
Turks and Caicos Islands	Romania	CRS MCAA – Activated on 20 October 2016
United Kingdom	Greenland	CRS MCAA – Activated on 22 December 2016
Uruguay	Argentina	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Australia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Belgium	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Brazil	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Bulgaria	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Colombia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017

Uruguay	Denmark	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Faroe Islands	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	France	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Gibraltar	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Greece	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Greenland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Guernsey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Iceland	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Isle of Man	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Italy	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Japan	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Jersey	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Latvia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Luxembourg	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017

Uruguay	Malta	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Mauritius	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Netherlands	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Norway	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Portugal	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Slovenia	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	South Africa	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Spain	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017
Uruguay	Sweden	CRS MCAA – Effective for taxable periods starting on or after 01 January 2017 – Activated on 5 May 2017