

Cambodia, Cameroon, Chad, Côte d'Ivoire, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Eswatini, Former Yugoslav Republic of Macedonia, Gabon, Georgia, Guatemala, Guyana, Haiti, Jamaica, Kenya, Lesotho, Liberia, Madagascar, Mauritania, Moldova, Mongolia, Montenegro, Morocco, Niger, Papua New Guinea, Paraguay, Philippines, Rwanda, Senegal, Serbia, Tanzania, Thailand, Togo, Tunisia, Uganda, Ukraine V. OECD list of countries that will implement CRS by 2019 / 2020 Albania (2020), Ghana (2019), Kazakhstan (2020), Kuwait (2019), Maldives (2020), Nigeria (2019), Oman (2020), Peru (2020) Underdeveloped countries not on the OECD / EU radar There are more than 60 other underdeveloped countries, such as Zimbabwe, Equatorial Guinea, Somalia, Bangladesh, Cuba, Lybia, Solomon Islands, Congo, Central African Republic, East Timor, Kiribati, Yemen, Fiji, Gambia, Kyrgistan, Nicaragua, Guinea-Bissau, Turkmenistan, Suriname, Comores, Sudan, Ethiopia, Eritrea, Tajikistan, Sierra Leon, Malawi, Mali, Laos, Sao Tome and Principe, South Sudan, Venezuela, Laos, Burudi, Afghanistan not on any EU or OECD radar screen. Countries not widely recognised due to conflict Countries not recognized by many other countries are not invited to join the automatic exchange of information initiative, such as Transnsitra (break away from Moldova), Palestine, Kosovo (break away from Serbia), South Ossetia & Abkhazia (break away from Georgia), Nagorno-Karabakh (break away from Azerbaijan), Sahrawi Arab Democratic Republic (break away from Morocco), Novorossiya (break away from Ukraine), Crimea (break away from Ukraine). Northern Cyprus Some people claim N. Cyprus banks fall under a province of Turkey's CRS reporting obligation. A call to several banks in Northern Cyprus reveals some banks will report to Turkey to pass info onward, and other banks don't know how to spell CRS. Guaranteed, other FIs such as Custodial Institutions and Investment Entities in N. Cyprus are not reporting for CRS.

Beware if in infatuated with the USA as the ultimate CRS solution As I described the USA as a place to hide from CRS is a nest of problems. John Doe Summons, Wire fraud in USA when you use the US to avoid tax back home, 40% inheritance tax on assets in situ of USA, piercing the corporate veil and lookthrough of wealth managers and global trustees. List of countries mentioned in some (uninformed) blogs to escape CRS Europe

Albania - Committed to CRS in 2020 Belarus - Nil <-----

 Bosnia and Herzegovina - EU grey list, Global transparency forum, OECD list of nonparticipating. Khazakstan - Committed to CRS in 2020

 Moldova - EU grey list, Global transparency forum, OECD Convention, OECD list of nonparticipating. Summary

 Montenegro - EU grey list, Global transparency forum, OECD list of non-participating. • Northern Macedonia - EU grey list, OECD Convention, MCAA, OECD list of non-

participating. Summary • Serbia - EU grey list, OECD Convention, Global transparency forum, OECD list of nonparticipating. Summary

• Ukraine - OECD Convention, Global transparency forum, OECD list of non-participating. Summary **Latin America**

• Dominican Republic - EU grey list, Global transparency forum, OECD list of nonparticipating. • Bolivia - Nil <-----

• Ecuador -MCAA, OECD list of non-participating, OECD Convention, OECD list of nonparticipating. • El Salvador - OECD Convention, Global transparency forum. Summary, OECD list of nonparticipating.

• Guatemala - Global transparency forum, OECD list of non-participating. • Guyana - OECD list of non-participating <-----• Haiti - Nil <-----• Jamaica - OECD Convention, Global transparency forum, OECD list of non-participating.

 Paraguay - OECD Convention, Global transparency forum, OECD list of non-participating jurisdictions Peru - Committed to CRS in 2020

Asia (East of the Caucasus and Ural Mountains) Armenia - Global transparency forum, OECD Convention, OECD list of non-participating jurisdictions. Azerbaijan - Global transparency forum, OECD, Convention, MCAA,

Kuwait - Committed to CRS in 2020

• Cambodia - Global transparency forum, OECD list of non-participating jurisdictions. • Georgia - OECD Convention, Global transparency forum, OECD list of non-participating. Jordan - OECD list of non-participating <------

 Maldives - Committed to CRS in 2020 Mongolia - EU grey list, Global transparency forum, OECD list of non participating jurisdictions. • Myanmar - Nil <-----

 Oman - Committed to CRS in 2020 Philippines - OECD Convention, Global transparency forum, OECD list of nonparticipating

• Thailand - EU grey list, Global transparency forum, OECD list of nonparticipating. 24/07/18: Proposed amendment of the Thailand Revenue Code to provide and receive tax information and certain confidentiality provisions. This is just one more draft. 2022: Expected legislation to annually and automatically report financial information under the CRS standards • Vietnam - EU grey list <----- Vietnam has also stated its commitment towards

greater tax transparency by expressing its interest in joining "the Convention" and the Global Forum.

Africa • Algeria - Nil <-----

• Angola - Nil <-----

 Benin - Global transparency forum, OECD list of non-participating Botswana - EU grey list, Global transparency forum Burkina Faso - Global transparency forum, OECD list of non-participating Cape Verde - Global transparency forum, OECD list of non-participating

Cameroon - Global transparency forum, OECD list of non-participating

Chad - Global transparency forum, OECD list of non-participating

 Côte d'Ivoire - Global transparency forum, OECD list of non-participating Djibouti - Global transparency forum, OECD list of non-participating Egypt - Global transparency forum, OECD list of non-participating • Eswatini (ex Swaziland) - Global transparency forum, OECD list of non-participating,

 Gabon - Global transparency forum, OECD list of non-participating Ghana - Committed to CRS in 2020 Kenya - Forum work on global transparency, OECD list of non-participating • Lesotho - Global transparency forum, OECD list of non-participating

 Liberia - Global transparency forum, OECD list of non-participating Madagascar - Global transparency forum, OECD list of non-participating Mauritania - Global transparency forum, OECD list of non-participating Morocco - Global transparency forum, OECD list of non-participating Niger - Global transparency forum, OECD list of non-participating

• Rwanda - Global transparency forum, OECD list non-participating, OECD list of non-Senegal - Global transparency forum, OECD list of non-participating

• Tanzania - Global transparency forum, OECD list of non-participating Togo - Global transparency forum, OECD list of non-participating Tunisia - Global transparency forum, OECD list of non-participating Uganda - Global transparency forum, OECD list of non-participating

Pacific Papua New Guinea - Global Transparency Forum

Trillions escaped CRS to US. Ask any bank

how many clients shifted assets to US FIs

and US trusts. Mexico lawyers only use U...

Mark Morris CRS and CARF expert. No, truly.

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Nigeria - Committed to CRS in 2020

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