

**SIGNATORIES OF THE MULTILATERAL COMPETENT AUTHORITY AGREEMENT
ON THE AUTOMATIC EXCHANGE REGARDING CRS AVOIDANCE ARRANGEMENTS AND OPAQUE
OFFSHORE STRUCTURES**

MDR-MCAA

Status as of 12 March 2024

| JURISDICTION OF THE COMPETENT AUTHORITY | DATE OF SIGNATURE |
|--|--------------------------|
| 1. BELGIUM | 09-11-2022 |
| 2. BERMUDA | 09-11-2022 |
| 3. CAYMAN ISLANDS | 09-11-2022 |
| 4. COLOMBIA | 09-11-2022 |
| 5. COSTA RICA | 02-11-2022 |
| 6. CROATIA | 15-12-2022 |
| 7. CYPRUS | 03-11-2022 |
| 8. FINLAND | 09-11-2022 |
| 9. GUERNSEY | 09-11-2022 |
| 10. ICELAND | 09-11-2022 |
| 11. ISLE OF MAN | 09-11-2022 |
| 12. JERSEY | 09-11-2022 |
| 13. LITHUANIA | 04-03-2024 |
| 14. PORTUGAL | 09-11-2022 |
| 15. SLOVENIA | 09-11-2022 |
| 16. SOUTH AFRICA | 09-11-2022 |
| 17. SPAIN | 09-11-2022 |
| 18. UNITED KINGDOM | 07-06-2022 |

More information: <https://www.oecd.org/tax/exchange-of-tax-information/>