

List of Participating Jurisdictions

A. Effective from 1 Jan 2018

Albania	China	Guernsey	Malaysia	Saint Lucia
Andorra	Colombia	Hong Kong (China)	Maldives	Saint Vincent and the Grenadines
Anguilla	Cook Islands	Hungary	Malta	Samoa
Antigua and Barbuda	Costa Rica	Iceland	Marshall Islands	San Marino
Argentina	Croatia	India	Mauritius	Saudi Arabia
Aruba	Curaçao	Indonesia	Mexico	Seychelles
Australia	Cyprus	Ireland	Monaco	Singapore
Austria	Czech Republic	Isle of Man	Montserrat	Sint Maarten
Azerbaijan	Denmark	Israel	Nauru	Slovak Republic
The Bahamas	Dominica	Italy	Netherlands	Slovenia
Bahrain	Estonia	Japan	New Zealand	South Africa
Barbados	Faroe Islands	Jersey	Nigeria	Spain
Belgium	Finland	Korea	Niue	Sweden
Beliza	France	Kuwait	Norway	Switzerland
Bermuda	Germany	Latvia	Pakistan	Trinidad and Tobago
Brazil	Ghana	Lebanon	Panama	Turkey
British Virgin Islands	Gibraltar	Liechtenstein	Poland	Turks and Caicos Islands
Brunei Darussalam	Greece	Lithuania	Portugal	United Arab Emirates
Bulgaria	Greenland	Luxembourg	Qatar	United Kingdom
Canada	Grenada	Macao (China)	Romania	Uruguay
Cayman Islands			Russia	Vanuatu
Chile			Saint Kitts and Nevis	

B. Effective from 1 Jan 2017 to 31 Dec 2017

Albania	China	Guernsey	Malaysia	Saint Vincent and the Grenadines
Andorra	Colombia	Hong Kong (China)	Malta	Samoa
Anguilla	Cook Islands	Hungary	Marshall Islands	San Marino
Antigua and Barbuda	Costa Rica	Iceland	Mauritius	Saudi Arabia
Argentina	Croatia	India	Mexico	Seychelles
Aruba	Curaçao	Indonesia	Monaco	Singapore
Australia	Cyprus	Ireland	Montserrat	Sint Maarten
Austria	Czech Republic	Isle of Man	Nauru	Slovak Republic
The Bahamas	Denmark	Israel	Netherlands	Slovenia
Bahrain	Dominica	Italy	New Zealand	South Africa
Barbados	Estonia	Japan	Niue	Spain
Belgium	Faroe Islands	Jersey	Norway	Sweden
Beliza	Finland	Korea	Panama	Switzerland
Bermuda	France	Kuwait	Poland	Trinidad and Tobago
Brazil	Germany	Latvia	Portugal	Turkey
British Virgin Islands	Ghana	Lebanon	Qatar	Turks and Caicos Islands
Brunei Darussalam	Gibraltar	Liechtenstein	Romania	United Arab Emirates
Bulgaria	Greece	Lithuania	Russia	United Kingdom
Canada	Greenland	Luxembourg	Saint Kitts and Nevis	Uruguay
Cayman Islands	Grenada	Macao (China)	Saint Lucia	Vanuatu
Chile				