Inland Revenue Department

THE COMMON REPORTING STANDARD FOR AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION

Guidance Notes

Guidance Notes do not have the force of law. Please seek independent legal or other professional advice if you are unclear as to your obligations under the law.

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THE COMMON REPORTING STANDARD FOR AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION

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The CRS is a global standard developed by the Organisation for Economic Co-operation and Development (OECD). For the CRS and the Model Competent Authority Agreements, the OECD has developed extensive commentaries that are intended to illustrate or interpret its provisions and to ensure consistency in application across jurisdictions. These guidance notes are to be treated as supplementary to the Standard and not intended to supersede the OECD materials which form the core of the Standard and its interpretation. These guidance notes are limited to providing guidance on the features of the CRS that are specific to Anguilla. Financial Institutions should seek independent legal or other professional advice if unclear as to their obligations under the law.

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1. Background

The Organisation for Economic Cooperation and Development (OECD), in close cooperation with the G20 and other stakeholders, has developed The Common Reporting Standard (CRS). Under the CRS, committed jurisdictions obtain information from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis.

The CRS sets out the financial account information to be exchanged, the financial institutions required to report, the different types of accounts, account holders and controlling persons covered, as well as common due diligence procedures to be followed by financial institutions. The CRS draws on the arrangements in the inter-government agreement known as Foreign Account Tax Compliance Act (FATCA), to maximise efficiency and minimise costs.

The Standard consists of the following elements:

i. The Common Reporting Standard (the CRS) that contains due diligence and reporting rules for financial institutions;
ii. The Model Competent Authority Agreement (the CAA) which serves as the legal framework for exchange;
iii. The Commentaries that illustrate and interpret the CAA and the CRS; and
iv. A CRS XML Schema and User Guide that allows the reporting of information under the CRS in an IT-based and standardised manner.

The CRS and a Model CAA, and commentaries on both, are included in the OECD publication "Standard for Automatic Exchange of Financial Account Information in Tax Matters" .

Financial Institutions should also consult:

i. The CRS Implementation Handbook
ii. CRS Related FAQs

For further information on the Standard for Automatic Exchange of Financial Account Information in Tax Matters, please visit: www.oecd.org/tax/automatic-exchange/common-reporting-standard.

2. The Domestic Law and Operations

2.1. The Domestic Law

The CRS is implemented in Anguilla through the Tax Information Exchange (International Cooperation) Act 2016, which serves as the overarching legislation for all forms of exchange of information for tax purposes. Provisions for the CRS are made by way of regulations, namely The International Tax Compliance (CRS) Regulations, 2016, (hereinafter referred to as the CRS Regulations). The CRS Regulations came into force on the 7th July 2016. These regulations incorporate the wider approach and options under the CRS.

Copies of the Tax Information Exchange (International Cooperation) Act 2016, and The International Tax Compliance (CRS) Regulations, 2016 regulations are available at www.gov.ai

2.2. The Anguillian Competent Authority ('Competent Authority')

For the purposes of the CRS, the Comptroller of Inland Revenue has been designated under the law as the Competent Authority. The delegated functions of the Competent Authority are carried out by the officers in the Department of Inland Revenue.

2.3. Reporting

Financial institutions will be required to report information required under CRS to the Competent Authority via the Anguilla AEOI Portal, which can be accessed at https://anguillaaeoi.gov.ai/ (a portal user guide can be accessed therein.) The Competent Authority will then exchange information with jurisdictions that have satisfied the requisite confidentiality and data safeguards standards, and have the appropriate legal instruments and legislative frameworks in place.

Under the Section 4 of the CRS Regulations Reporting Financial Institutions with reportable accounts are required to file an annual information return, submitted electronically to the Competent Authority by the 31st May of the year following each reporting period. This reporting must be done annually.

The reporting schema to be used is the published CRS XML Schema that is available on the OECD Automatic Exchange Portal.

The reporting deadline for 2017 has been extended to the **31August, 2017.**

2.4. Effective Dates

The following are the effective dates for the implementation of the CRS in Anguilla:

- Pre-existing Accounts to be subjected to due diligence procedures are those in existence as at 30 June 2016
- New Accounts requiring self-certification by the customer are those opened on or after 1 July 2016
- The review of Pre-existing High Value Individual Accounts as at 30 June 2016 must be completed by 31 December 2016
- The first CRS reporting period ends on 31 December 2016
- Financial Institutions must complete their notifications to individual reported person by 31 January, 2017 for the 2016 reporting calendar year for CRS.
- Financial Institutions must complete their reporting to the Competent Authority by 31st August 2017 for the 2016 reporting calendar year for CRS
- First exchanges of information by the Competent Authority to partner jurisdictions will occur on or before 30 September 2017

- The review of Pre-existing Lower Value Individual Accounts at 30 June 2016 must be completed by 31 December 2017
- The review of Pre-existing Entity Accounts at 30 June 2016 must be completed by 31 December 2017.

2.5. Participating Jurisdictions and Reportable Jurisdictions List

In line with the approach endorsed in the CRS Handbook, Anguilla will specify all committed jurisdictions as participating jurisdictions. A participating jurisdiction is defined as a jurisdiction listed in Schedule 2 of the CRS Regulations. This participating jurisdiction list will be amended from time in the event of changes to jurisdictions committed to implementation of the CRS. This list will be updated via publication in the Gazette.

Following the completion of formalities by jurisdictions which are party to the MCAA or a party that has a bilateral CAA with Anguilla, and upon completion of the confidentiality and legal requirement stipulations in the CRS and the relevant CAAs, the Competent Authority will issue a list of reportable jurisdictions. This list of reportable jurisdictions will be made available on the AEOI portal.

As Anguilla applies the wider approach, Financial Institutions must collect information on account holders from all foreign jurisdictions, other than the United States of America. This approach avoids Financial Institutions needing to perform additional due diligence each time a new jurisdiction joins the MCAA. The reporting to the Competent Authority under Section 4 of the CRS Regulations will only be for jurisdictions on the Reportable Jurisdictions List.

2.6. Confidentiality

Anguilla will not exchange information under the CRS until it is satisfied that a partner jurisdiction has in place adequate measures to ensure the required confidentiality and data safeguards are met. These confidentiality obligations are evaluated by the Global Forum on Transparency and

Exchange of Information for Tax Purposes through its implementation monitoring programme. Confidentiality and data safeguard questionnaires for all CRS jurisdictions (Annex 4 of the CRS) are filed with the OECD Co-ordinating Body Secretariat.

2.7. Other Agreements and Regimes

US FATCA was implemented in the Anguilla in accordance with the Anguilla /USA intergovernmental agreement (IGA) signed in January 2017, and the Foreign Account Tax Compliance Tax Compliance Act (United States of America) Regulations, 2017 published in February 2017. The United States is a non-participating jurisdiction for CRS purposes. The United States has indicated that it will continue to undertake automatic information exchanges pursuant to its FATCA IGAs. The FATCA legislative framework in Anguilla will therefore operate parallel to the CRS regime.

3. Optional Approaches

The CRS provides for the adoption a number of 'optional approaches', which permit jurisdictions to incorporate into their domestic legislations these options where appropriate, without compromising the effectiveness of the Standard. These options are described in pages 12 to 17 of the CRS Implementation Handbook. An overview of these sixteen (16) options is provided below and reference is made to where they have been incorporated in the domestic law.

1. Alternative approach to calculating account balances – Not Available **(N/A)**

A jurisdiction that already requires Financial Institutions to report the average balance or value of the account may provide for the reporting of average balance or value during the calendar year or other appropriate reporting period instead of the reporting of the account balance or value as of the end of the calendar year or other reporting period. This option is likely only desirable to a jurisdiction that has provided for the reporting of average balance or value in its FATCA IGA.

2. Use of reporting period other than calendar year – N/A

A jurisdiction that already requires Financial Institutions to report information based on a designated reporting period other than the calendar year may provide for the reporting based on such reporting period. This option is likely only desirable to a jurisdiction that includes (or will include) a reporting period other than a calendar year in its FATCA implementing legislation.

3. Phasing in the requirements to report gross proceeds – N/A

A jurisdiction may provide for the reporting of gross proceeds to begin in a later year (as was the case in FATCA). If this option is provided a Reporting Financial Institution would report all the information required with respect to a Reportable Account. This will allow Reporting Financial Institutions additional time to implement systems and procedures to capture gross proceeds for the sale or redemption of Financial Assets. This option is contained in the FATCA IGAs, with reporting required beginning in 2016 and thus Financial Institutions may not need additional time for reporting of gross proceeds for the CRS. The Multilateral Competent Authority Agreement does not provide this option.

4. Filing of Nil Returns – See Section 4, subsection 3 of the CRS Regulations

A jurisdiction may require the filing of a nil return by a Reporting Financial Institution to indicate that it did not maintain any Reportable Accounts during the calendar year or other reporting period.

Note: **Under Section 4, subsection 3 of the CRS Regulations the filing of nil returns is optional**

5. Third Party Service Providers to fulfil reporting obligations for Financial Institutions - See Section 8 of the CRS Regulations

A jurisdiction may allow Reporting Financial Institutions to use service providers to fulfil the Reporting Financial Institution's reporting and due diligence obligations (Without this difficulties could occur due to the interactions between various counterparties.) The Reporting Financial Institution remains responsible for fulfilling these requirements and the accounts of the service provider are imputed to the Reporting Financial Institution. This option is available for FATCA. **This option is offered.**

NOTE: Under Section 8 of the CRS Regulations, Financial Institutions may rely on a third party agent or service provider to fulfil due diligence and reporting obligations. However, the Financial Institution remains ultimately responsible for fulfilling these obligations and any failures on the part of the service provider are imputed to the Financial Institution.

6. Allowing due diligence procedures for New Accounts to be used for Preexisting Accounts – See Section 3, subsections 2-4 of the CRS Regulations.

A jurisdiction may allow a Financial Institution to apply the due diligence procedures for New Accounts to Preexisting Accounts. This means, for example, a Financial Institution may elect to obtain a self-certification for all Preexisting accounts held by individuals consistent with the due diligence procedures for New Individual Accounts. If a jurisdiction allows a Financial Institution to apply the due diligence procedures for New Accounts to Preexisting Accounts, a jurisdiction may allow a Reporting Financial Institution to make an election to apply such exclusion with respect to (1) all Preexisting Accounts; or (2) with respect to any clearly identified group of such accounts (such as by line of business or location where the account is maintained). **This option is offered.**

7. Allowing due diligence procedures for High Value Accounts to be used for Low Value Accounts – See Section 3, subsection 1, paragraph a of the CRS Regulations

A jurisdiction may allow a Financial Institution to apply the due diligence procedures for High Value Accounts to Lower Value Accounts. A Financial Institution may wish to make such election because otherwise they must apply the due diligence procedure for Lower Value Accounts and then at the end of a subsequent calendar year when the account balance of value exceeds $US1 million, apply the due diligence procedures for High Value Accounts. **This option is offered.**

8. Residence address test for Lower Value Accounts – See Section 3, subsection 1, paragraph b of the CRS Regulations

A jurisdiction may allow Financial Institutions to determine an Account Holder's residence based on the residence address provided by the account holder so long as the address is current and based on

Documentary Evidence. The residence address test may apply to Preexisting Lower Value Accounts (less than $US 1 million) held by Individual Account Holders. **This option is offered.**

Note: In respect of Lower Value Accounts only, the CRS Regulations allows Financial Institutions to determine an Account Holder's residence based on the residence address provided by the account holder so long as that address is current and based on Documentary Evidence. This residence test may apply to Pre-existing Lower Value Accounts held by Individual Account Holders, see commentary of the CRS Section III, Paragraph 9. The test is an alternative to the electronic indicia search for establishing residence. If the residence address test cannot be applied, because for example, the only address on file is an "in care of" address, the Financial Institution must perform the electronic indicia search.

9. Optional Exclusion from Due Diligence for Preexisting Entity Accounts of less than $US 250,000 – See Section 3, subsection 1, paragraph c of the CRS Regulations

A jurisdiction may allow Financial Institutions to exclude from its due diligence procedures pre-existing Entity Accounts with an aggregate account balance or value of $US 250,000 or less as of a specified date. If, at the end of a subsequent calendar year, the aggregate account balance or value exceeds $US 250,000, the Financial Institution must apply the due diligence procedures to identify whether the account is a Reportable Account. If this option is not adopted, a Financial Institution must apply the due diligence procedures to all Preexisting Entity Accounts. **This option is offered.**

10. Simplified due diligence rules for Group Cash Value Insurance Contracts and Group Annuity Contracts – See Section 3, subsection 7 of the CRS Regulations

With respect to a group cash value insurance contract or annuity contract that is issued to an employer or individual employees, a jurisdiction may allow a Reporting Financial Institution to treat such contract as a Financial Account that is not a Reportable Account until the date on which an amount is payable to an employee/certificate holder or beneficiary provided that certain conditions are met. These conditions are: (1) the group cash value insurance contract or group annuity contract is issued to an employer and covers twenty-five or more employees/certificate holders; (2) The employees/certificate

holders are entitled to receive any contract value related to their interest and to name beneficiaries for the benefit payable upon the employee's death; and (3) the aggregate amount payable to any employee/certificate holder or beneficiary does not exceed $US 1 million. This provision is provided because the Financial Institution does not have a direct relationship with the employee/certificate holder at inception of the contract and thus may not be able to obtain documentation regarding their residence. **This option is offered.**

Note: Under Section 3, subsection 7 of the CRS Regulations, a Financial Institution may treat an account that is a Group Cash Value Insurance Contract or a Group Annuity Contract, as a non-reportable account until the date on which an amount is payable to an employee/certificate holder or beneficiary, if the Financial Account that is a member's interest in a Group Cash Value Insurance Contract or Group Annuity Contract meets the following requirements:

• The Group Cash Value Insurance Contract or Group Annuity Contract is issued to an employer and covers 25 or more employees/certificate holders;

• The employees/certificate holders are entitled to receive any contract value related to their interests and to name beneficiaries for the benefit payable upon the employee's death; and

• The aggregate amount payable to any employee/certificate holder or beneficiary does not exceed $US 1 Million.

11. Allowing greater use of existing standardised industry coding systems for the due diligence process - See Section 3, subsection 5 of the CRS Regulations.

A jurisdiction may define documentary evidence to include any classification in the Reporting Financial Institution's records based on a standard industry coding system provided that certain conditions are met (making it easier to identify types of account holders). With respect to a pre-existing entity account, when a Financial Institution is applying its due diligence procedures and accordingly required to maintained a record of documentary evidence, this option would permit the Financial Institution to rely on the standard industry code contained in its records. **This option is offered.**

12. Currency Translation – N/A

All amounts in the Standard are stated in US dollars and the Standard provides for the use of equivalent amounts in other currencies as provided by domestic law. For example, a lower value account is an account with an aggregate account balance or value of less than $US 1 million. The Standard permits jurisdictions to include amounts that are equivalent (or approximately equivalent) in their currency to the US dollars amounts as part of their domestic legislation. Further, a jurisdiction may allow a Financial Institution to apply the US dollar amount or the equivalent amounts. This allows a multinational Financial Institution to apply the amounts in the same currency in all jurisdictions in which they operate.

NOTE: Commentary on Section VII, Paragraph 20

13. Expanded definition of Pre-existing Account when pre-existing customers open a new account – Section 1(1) definition of Pre-existing Account.

A jurisdiction may, by modifying the definition of Pre-existing Account, allow a Financial Institution to treat certain new accounts held by pre-existing customers as a Pre-existing Account for due diligence purposes. A customer is treated as pre-existing if it holds a Financial Account with the Reporting Financial Institution or a Related Entity. Thus, if a preexisting customer opens a new account, the Financial Institution may rely on the due diligence procedures it (or its Related Entity) applied to the customer's Pre-existing Account to determine whether the account is a Reportable Account. A requirement for applying this rule is that the Reporting Financial Institution must be permitted to satisfy its AML/KYC procedures for such account by relying on the AML/KYC performed for the Pre-existing Account and the opening of the account does not require new, additional, or amended customer information.

Note: "pre-existing account" means—

(a) a financial account maintained by a Reporting Financial Institution as of 30 June 2016, or

(b) any financial account of an account holder, regardless of the date the financial account was opened where—

(i) the account holder also holds with the Reporting Financial Institution (or with a related entity within the same jurisdiction as the Reporting Financial Institution) a financial account that is a pre-existing account under paragraph (a) of this definition;

(ii) the opening of the financial account does not require the provision of new, additional or amended customer information by the account holder other than for purposes of the Standard;

(iii) the Reporting Financial Institution (and, as applicable, the related entity within the same jurisdiction as the Reporting Financial Institution) treats both of the aforementioned financial accounts, and any other financial accounts of the account holder that are treated as pre-existing accounts under this paragraph, as a single financial account for purposes of satisfying the standards of knowledge requirements set forth in paragraph A of Section VII of the Standard, and for purposes of determining the balance or value of any of the financial accounts when applying any of the account thresholds; and

(iv) with respect to a financial account that is subject to AML/KYC procedures, the Reporting Financial Institution is permitted to satisfy the AML/KYC procedures for the financial account by relying upon the AML/KYC procedures performed for the pre-existing account described in paragraph (a) of this definition.

Note: An Entity is a "Related Entity" of another Entity if (a) either Entity controls the other Entity; (b) the two Entities are under common control; or (c) the two Entities are Investment Entities described in subparagraph A(6)(b), are under common management, and that management fulfils the due diligence obligations of the Investment Entities. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity

14. Expanded definition of Related Entity - See Section 1, subsection 2, paragraph a, of the CRS Regulations.

Related Entities are generally defined as one entity that controls another entity or two or more entities that are under common control. Control is defined to include direct or indirect ownership of more than 50 percent of the vote and value in an Entity. As provided in the Commentary, most funds will likely not qualify as a Related Entity of another fund, and thus will not be able to apply the rules described above for treating certain New Accounts as Preexisting Accounts or apply the account aggregation rules to Financial Accounts maintained by Related Entities. A jurisdiction may modify the definition of Related Entity so that a fund will qualify as a Related Entity of another fund by providing that control includes, with respect to Investment Entities described in subparagraph (A)(6)(b), two entities under common management, and such management fulfils the due diligence obligations of such Investment Entities

Note: An Entity is a "Related Entity" of another Entity if (a) either Entity controls the other Entity; (b) the two Entities are under common control; or (c) the two Entities are Investment Entities described in subparagraph A(6)(b), are under common management, and that management fulfils the due diligence obligations of the Investment Entities. For this purpose control includes direct or indirect ownership of more than 50% of the vote and value in an Entity

15. Grandfathering rule for bearer shares issued by Exempt Collective Investment Vehicle – N/A

With respect to an Exempt Collective Investment Vehicle, a jurisdiction may provide a grandfathering rule if the jurisdiction previously allowed collective investment vehicles to issue bearer shares. The Standard provides that a collective investment vehicle that has issued physical shares in bearer form will not fail to qualify as an Exempt Collective Investment Vehicle provide that: (1) it has not issued and does not issue any physical shares in bearer form after the date provided by the jurisdiction; (2) it retires all such shares upon surrender; (3) it performs the due diligence procedures and reports with respect to such shares when presented for redemption or payment; and (4) it has in place policies and procedures to ensure the shares are redeemed or immobilized as soon as possible and in any event prior to the date provided by the jurisdiction.

16. Controlling Persons of Trusts- N/A

The definition of Controlling Person of a trust includes the settlor(s), trustee(s), beneficiary (ies), protector(s) and any other natural person exercising ultimate effective control over the trust. A jurisdiction may however allow Reporting Financial Institutions to align the scope of beneficiaries of a trust, who are treated as Controlling Persons of that trust, with the scope of the beneficiaries who are treated as Reportable Persons of a trust that is a Financial Institution. In such cases, a Reporting Financial Institution would only need to report discretionary beneficiaries as Controlling Persons in the year they receive distributions from the Passive NFE trust. Jurisdictions allowing their Financial Institutions to make use of this option must ensure that such Financial Institutions have appropriate procedures in place to identify when a distribution is made to a discretionary beneficiary of the trust in a given year that enables the trust to report such beneficiary as a Controlling Person. For instance, the Reporting Financial Institution would require notification from the trustee that a distribution has been made to that discretionary beneficiary.

4. Template CRS Self-Certification Forms

The Business and Industry Advisory Committee to the OECD have also drafted template self-certification forms. These can be accessed via the OECD Automatic Exchange Portal. These forms as a basis for self-certification may be adapted or modified as necessary to suit the needs of the relevant Financial Institutions.

Self-certifications should be obtained and validated as part of a Financial Institution's account opening procedures for New Individual and Entity Accounts. The Standard provides that a Reporting Financial Institution must obtain a self-certification upon account opening (Sections IV(A) and V(D)(2)). Where a self-certification is obtained at account opening but validation of the self-certification cannot be completed because it is a 'day two' process undertaken by a back-office function, the self-certification should be validated within a period of 90 days. There are a limited number of instances, where due to the specificities of a business sector it is not possible to obtain a

self-certification on 'day one' of the account opening process, in such circumstances, the self-certification should be both obtained and validated as quickly as feasible, and in any case within a period of 90 days. Failure to obtain a self-certification within 90 days will result in the account being reported as undocumented. Financial Institutions with a disproportionate number of undocumented accounts may be subject to compliance reviews by the Competent Authority. A Reporting Financial Institution which fails to take appropriate measures to obtain a valid self-certification from an account holder, or a person opening a new account, in accordance with the due diligence procedures described in Sections II to VI of the Standard commits an offence and is liable on summary conviction to a fine.

5. Non-Participating Jurisdiction Investment Entities

In accordance with Schedule 3 [Section VIII paragraph D (8)] of the CRS Regulations, Anguilla Financial Institutions are required to treat 'managed' Investment Entities (or branches thereof), that are resident in (or located in) any Non-Participating Jurisdiction, as Passive NFEs and therefore report on the Controlling Persons of such entities that are Reportable Persons as defined in Schedule 3 [Section VIII paragraph D (2)] of the CRS Regulations.

'Managed' Investment Entities are those that meet the definition of an Investment Entity as per the Schedule 3 [Section VIII paragraph A(6)(b)] of the CRS Regulations. Any Jurisdiction that is not listed as a Participating Jurisdiction is therefore a Non-Participating Jurisdiction.

6. Determination of CRS Status of Entities

The CRS commentary provides that an Entity's status as a Financial Institution or nonfinancial entity (NFE) should be resolved under the laws of the participating jurisdiction in which the Entity is resident. If an Entity is resident in a Non-Participating Jurisdiction, the rules of the jurisdiction in which the account is maintained determine the Entity's status as a Financial Institution or NFE since there are no other rules available. Therefore, when determining an Entity's status as an active or passive NFE, the

rules of the jurisdiction in which the account is maintained determine the Entity's status. For example, a Financial Institution resident in a Non-Participating Jurisdiction with accounts maintained in Anguilla may apply the active NFE definition in Schedule 3 [Section VIII paragraph D(9)] of the CRS Regulations.

7. Non- Reporting Financial Institutions

The rules regarding Non-Reporting Financial Institutions are in Schedule 3 (Section VIII paragraph B) of the CRS Regulations.

Retirement and Pension Funds Pension funds that meet the definitions of Broad Participation Retirement Fund or Narrow Participation Retirement Fund under Schedule 3, Section VIII paragraph B will be Non-Reporting Financial Institutions under the CRS.

8. Excluded Accounts

The CRS Regulations provide that dormant accounts with a balance that does not exceed $US 1,000 are Low-risk Excluded Accounts for the purposes of the CRS. Please refer to Schedule 1 of the CRS Regulations for further information in relation to excluded accounts.

Reportable Jurisdictions List - 2017

Jurisdiction	Agreement
Argentina	CRS MCAA
Belgium	CRS MCAA
Bulgaria	CRS MCAA
Colombia	CRS MCAA
Croatia	CRS MCAA
Cyprus	CRS MCAA
Czech Republic	CRS MCAA
Denmark	CRS MCAA
Estonia	CRS MCAA
Faroe Islands	CRS MCAA
Finland	CRS MCAA
France	CRS MCAA
Germany	CRS MCAA
Greece	CRS MCAA
Greenland	CRS MCAA
Hungary	CRS MCAA
Iceland	CRS MCAA
India	CRS MCAA
Ireland	CRS MCAA
Italy	CRS MCAA
Korea	CRS MCAA
Latvia	CRS MCAA
Liechtenstein	CRS MCAA

Lithuania	CRS MCAA
Luxembourg	CRS MCAA
Malta	CRS MCAA
Mexico	CRS MCAA
Netherlands	CRS MCAA
Norway	CRS MCAA
Poland	CRS MCAA
Portugal	CRS MCAA
Romania	CRS MCAA
Slovak Republic	CRS MCAA
Slovenia	CRS MCAA
South Africa	CRS MCAA
Spain	CRS MCAA
Sweden	CRS MCAA
United Kingdom	UK /CDOT Agreement