

## Transparency and Exchange of Information A Comparative Table

Jurisdiction	Cook Islands	Samoa	BVI	Cayman Islands	Seychelles	Jersey	Singapore	New Zealand	Labuan
<b>OECD rating (EOIR)</b>	Largely compliant	Partially compliant	Largely compliant	Largely compliant	Largely compliant	Largely compliant	Largely compliant	Fully compliant	Largely compliant
<b>CRS (AEOI) reporting</b>	2018	2018	2017	2017	2017	2017	2018	2018	2018
<b>MC on MAATM signed</b>	yes	yes	yes	yes	yes	yes	yes	yes	yes
<b>FATCA reporting</b>	yes	yes	yes	yes	yes	yes	yes	yes	yes
<b>TIEAs</b>	21	16	27	36	7	50 <sup>^</sup>	80 <sup>^</sup>	39	73 <sup>^</sup>
<b>PUBLIC REGISTERS</b>	no	no	no	no	no	no	members, directors	members, directors	no
<b>BO Information with Authority</b>	no	no	no	yes	no	yes	no	proposed	no
<sup>^</sup> includes DTAs amended to include information sharing provisions									