



No.	From jurisdiction	To jurisdiction	Legal instrument
1	Albania	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
2	Andorra	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
3	Anguilla	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
4	Antigua and Barbuda	Saudi Arabia	CRS MCAA activated
5	Argentina	Saudi Arabia	CRS MCAA activated
6	Aruba	Saudi Arabia	CRS MCAA activated
7	Australia	Saudi Arabia	CRS MCAA activated
8	Austria	Saudi Arabia	CRS MCAA activated
9	Azerbaijan	Saudi Arabia	CRS MCAA activated
10	Bahamas	Saudi Arabia	CRS MCAA activated
11	Bahrain	Saudi Arabia	CRS MCAA activated
12	Barbados	Saudi Arabia	CRS MCAA activated
13	Belgium	Saudi Arabia	CRS MCAA activated
14	Belize	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2018
15	Bermuda	Saudi Arabia	CRS MCAA activated
16	Brazil	Saudi Arabia	CRS MCAA activated
17	British Virgin Islands	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
18	Brunei Darussalam	Saudi Arabia	CRS MCAA activated
19	Bulgaria	Saudi Arabia	CRS MCAA activated
20	Cayman Islands	Saudi Arabia	CRS MCAA activated
21	Chile	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
22	China	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
23	Colombia	Saudi Arabia	CRS MCAA activated
24	Cook Islands	Saudi Arabia	CRS MCAA activated
25	Costa Rica	Saudi Arabia	CRS MCAA activated
26	Croatia	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
27	Curaçao	Saudi Arabia	CRS MCAA activated
28	Cyprus	Saudi Arabia	CRS MCAA activated
29	Czech Republic	Saudi Arabia	CRS MCAA activated
30	Denmark	Saudi Arabia	CRS MCAA activated
31	Dominica	Saudi Arabia	CRS MCAA activated
32	Ecuador	Saudi Arabia	CRS MCAA activated
33	Estonia	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
34	Faroe Islands	Saudi Arabia	CRS MCAA activated
35	Finland	Saudi Arabia	CRS MCAA activated
36	France	Saudi Arabia	CRS MCAA activated
37	Germany	Saudi Arabia	CRS MCAA activated
38	Ghana	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
39	Gibraltar	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017 (DTY)
40	Greece	Saudi Arabia	CRS MCAA activated
41	Greenland	Saudi Arabia	CRS MCAA activated
42	Grenada	Saudi Arabia	CRS MCAA activated
43	Guernsey	Saudi Arabia	CRS MCAA activated
44	Hong Kong, China	Saudi Arabia	CRS MCAA activated
45	Hungary	Saudi Arabia	CRS MCAA activated
46	Iceland	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
47	India	Saudi Arabia	CRS MCAA activated
48	Indonesia	Saudi Arabia	CRS MCAA activated
49	Ireland	Saudi Arabia	CRS MCAA activated
50	Isle of Man	Saudi Arabia	CRS MCAA activated
51	Italy	Saudi Arabia	CRS MCAA activated
52	Japan	Saudi Arabia	CRS MCAA activated
53	Jersey	Saudi Arabia	CRS MCAA activated
54	Kazakhstan	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
55	Korea	Saudi Arabia	CRS MCAA activated
56	Kuwait	Saudi Arabia	CRS MCAA activated and in force from 01 December 2018
57	Latvia	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
58	Lebanon	Saudi Arabia	CRS MCAA activated
59	Liechtenstein	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
60	Lithuania	Saudi Arabia	CRS MCAA activated
61	Luxembourg	Saudi Arabia	CRS MCAA activated
62	Macau, China	Saudi Arabia	CRS MCAA activated
63	Malaysia	Saudi Arabia	CRS MCAA activated
64	Malta	Saudi Arabia	CRS MCAA activated
65	Marshall Islands	Saudi Arabia	CRS MCAA activated
66	Mauritius	Saudi Arabia	CRS MCAA activated
67	Mexico	Saudi Arabia	CRS MCAA activated
68	Monaco	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2018
69	Montserrat	Saudi Arabia	CRS MCAA activated
70	Nauru	Saudi Arabia	CRS MCAA activated
71	Netherlands	Saudi Arabia	CRS MCAA activated
72	New Zealand	Saudi Arabia	CRS MCAA activated
73	Nigeria	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
74	Norway	Saudi Arabia	CRS MCAA activated
75	Oman	Saudi Arabia	CRS MCAA activated
76	Pakistan	Saudi Arabia	CRS MCAA activated
77	Panama	Saudi Arabia	CRS MCAA activated
78	Peru	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2019
79	Poland	Saudi Arabia	CRS MCAA activated
80	Portugal	Saudi Arabia	CRS MCAA activated
81	Qatar	Saudi Arabia	CRS MCAA activated
82	Romania	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
83	Russia	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
84	Saint Kitts and Nevis	Saudi Arabia	CRS MCAA activated
85	Saint Lucia	Saudi Arabia	CRS MCAA activated
86	Saint Vincent and the Grenadines	Saudi Arabia	CRS MCAA activated
87	Samoa	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
88	San Marino	Saudi Arabia	CRS MCAA activated
89	Seychelles	Saudi Arabia	CRS MCAA activated
90	Singapore	Saudi Arabia	CRS MCAA activated
91	Sint Maarten	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2017
92	Slovak Republic	Saudi Arabia	CRS MCAA activated
93	Slovenia	Saudi Arabia	CRS MCAA activated
94	South Africa	Saudi Arabia	CRS MCAA activated
95	Spain	Saudi Arabia	CRS MCAA activated
96	Sweden	Saudi Arabia	CRS MCAA activated
97	Switzerland	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2018
98	Turkey	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2019
99	Turks and Caicos Islands	Saudi Arabia	CRS MCAA activated - Effective for taxable periods starting on or after 01 January 2018
100	United Arab Emirates	Saudi Arabia	CRS MCAA activated
101	United Kingdom	Saudi Arabia	CRS MCAA activated
102	Uruguay	Saudi Arabia	CRS MCAA activated
103	Vanuatu	Saudi Arabia	CRS MCAA activated