

The Bahamas intends to sign the Multilateral Competent Authority Agreement. With respect to the Multilateral Competent Authority Agreement, there is a notification process before the MCAA and automatic exchange of financial information can take effect between the two Competent Authorities and the timing of when exchanges will commence. Notice will be given with respect to the dates upon which exchanges will take effect between countries. The list of countries below are those who make up an eligible pool with whom The Bahamas may automatically exchange of information.

1. Antigua & Barbuda
2. Argentina
3. Aruba
4. Australia
5. Austria
6. Belgium
7. Brazil
8. Bulgaria
9. Canada
10. Cayman Islands*
11. Chile
12. China
13. Colombia
14. Costa Rica
15. Croatia
16. Cyprus
17. Czech Republic
18. Curacao
19. Denmark
20. Estonia
21. Faroe Islands
22. Finland
23. France
24. Germany
25. Gibraltar

26. Great Britain and Northern Ireland
27. Greece
28. Greenland
29. Grenada
30. Guernsey
31. Hong Kong
32. Hungary
33. Iceland
34. India
35. Indonesia
36. Ireland
37. Isle of Man
38. Israel
39. Italy
40. Japan
41. Jersey
42. Latvia
43. Lebanon
44. Lithuania
45. Luxembourg
46. Malaysia
47. Malta
48. Mauritius
49. Mexico
50. Monserrat
51. Netherlands
52. New Zealand
53. Norway
54. Poland
55. Portugal
56. Romania

57. Russia
58. Saudi Arabia
59. Seychelles
60. Singapore
61. Sint. Maarten
62. Slovakia
63. Slovenia
64. South Africa
65. Spain
66. St. Vincent & the Grenadines
67. Sweden
68. Switzerland
69. United Arab Emirates*
70. Uruguay
71. Vanuatu

**** The country is non-reciprocal so Agreements will not have to be in place to exchange information for tax purposes and information will not be exchanged with these countries***