

**Summary of all Country by Country Reports (CbC) Bilateral Competent Authority Agreements**

<b>Jurisdiction</b>	<b>Agreements in process of negotiation or finalized but not yet signed</b>	<b>Signed</b>	<b>Date of First Exchange</b>
Hong Kong	-	19 October 2017 in Paris and 26 October 2017 in Paris	Refer to Section II (Exchange of Country-by-Country Reports) of the Memorandum of Understanding.
Hong Kong	-	30 November 2018 in Pretoria and 30 November 2018 in Hong Kong	Refer to Section II (Exchange of Country-by-Country Reports) of the Memorandum of Understanding.
United States of America (USA)	-	8 May 2017 in Pretoria and 26 May 2017 in Washington, D.C.	Refer to section 3 (Time and Manner of Exchange of Information) of the CbC CAA