The Common Reporting Standard (CRS) is a global initiative aimed at combating tax evasion and enhancing transparency within the financial sector. For financial institutions, compliance with CRS is both a legal requirement and a cornerstone for maintaining trust and credibility in international markets. This guide examines CRS compliance by focusing on its key principles, data collection and reporting obligations, and due diligence procedures essential for adherence. Key Principles of CRS The CRS mandates the automatic exchange of financial account information between jurisdictions, requiring financial institutions to identify and report accounts held by foreign tax residents. This framework makes it increasingly difficult for individuals to conceal assets overseas, serving as a deterrent to tax evasion. Institutions must conduct due diligence on account holders, determining their tax residency and ensuring the accuracy of reported information. Criteria such as account balance thresholds and the nature of the account holder guide due diligence efforts. For instance, pre-existing individual accounts exceeding $1 million require enhanced due diligence, including detailed reviews of account holder information. Confidentiality is critical to CRS. Participating jurisdictions are obligated to implement stringent data protection measures to safeguard exchanged information. The OECD provides robust guidelines to ensure data security, protecting account holders' trust and preserving the integrity of the financial system. Data Collection & Reporting CRS compliance necessitates meticulous data collection and reporting processes. Financial institutions must implement systems to track and collect required data, such as account numbers, balances, and account holder information. Regulatory frameworks specify the data points to be collected and the frequency of reporting. Advanced data collection systems are crucial for distinguishing between reportable and non-reportable accounts. Technology, including data analytics tools, helps identify patterns and anomalies, aiding in accurate account classification. Machine learning can further refine these processes to meet evolving compliance requirements. Institutions must submit timely reports to tax authorities in alignment with OECD and local regulations. While reporting is typically annual, institutions should also prepare for audits and spot checks by regulatory bodies. Non-compliance can result in penalties, including fines and reputational harm. Due Diligence Procedures Due diligence is a cornerstone of CRS compliance, requiring precise identification of account holders and accurate evaluation of their tax residency status. This involves reviewing account documentation and integrating technology, such as AI-driven verification systems, to enhance efficiency. A risk-based approach allows institutions to allocate resources effectively, focusing on high-risk accounts. Risk assessment tools help categorize accounts based on factors like transaction volume, geopolitical risk, and account holder behavior. Enhanced scrutiny is applied to accounts with complex structures or ties to high-risk jurisdictions, sometimes involving forensic accounting techniques. Regular training and updates for compliance officers and staff are essential to maintaining a strong due diligence program. Staying informed about changes in international tax regulations equips personnel to address compliance challenges effectively. Many institutions also engage third-party auditors for periodic reviews, offering external insights and identifying potential gaps in their due diligence frameworks. The Congressional Research Service (CRS) provides comprehensive research and analysis on all legislative and oversight issues of interest to the United States Congress. A service unit of the Library of Congress, CRS is part of the legislative branch. CRS serves as a shared research resource to all Members, committees and staff. As a complement to the staffs of each Member office and committee, CRS assists Congress throughout the legislative process. All services are authoritative, confidential, objective and nonpartisan. The Congressional Research Service (CRS) serves the Congress throughout the legislative process by providing comprehensive and reliable legislative research and analysis that are timely, objective, authoritative, and confidential, thereby contributing to an informed national legislature. Website Contact Main address Date modified: 2025-06-04 Share — copy and redistribute the material in any medium or format for any purpose, even commercially. Adapt — remix, transform, and build upon the material for any purpose, even commercially. The licensor cannot revoke these freedoms as long as you follow the license terms. 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For example, other rights such as publicity, privacy, or moral rights may limit how you use the material. , the free encyclopedia that anyone can edit. 111,866 active editors 7,011,274 articles in English Paperback cover of Jaws Jaws is an American thriller film that was released on June 20, 1975, directed by Steven Spielberg, and based on Peter Benchley's 1974 novel Jaws (paperback cover shown; for the film poster, see today's Picture of the Day). It stars Roy Scheider as police chief Martin Brody, who, with the help of a marine biologist (Richard Dreyfuss) and a professional shark hunter (Robert Shaw), hunts a man-eating great white shark that has attacked beachgoers at his summer resort town. The film was distributed by Universal Pictures to more than 450 screens, a wide release for the time. It was extensively advertised on television, and it became a worldwide phenomenon. Regarded as a watershed in motion picture history, Jaws was the prototypical summer blockbuster and the highest-grossing film of all time until Star Wars two years later; but films were pivotal in establishing the modern Hollywood business model. Jaws was in 2001 selected by the Library of Congress for preservation in the National Film Registry. (Full article...) Recently featured: History Ian Carmichael Russet sparrow Archive By email More featured articles About Welsh presbytery meeting, 1940 ... that the term "middle judicatory", which many denominations use for their mid-tier organizations, originated in Presbyterian courts (example pictured) for church discipline? ... that texting someone a poop emoji in Japan is a way to wish them good luck? ... that American football player Dominic Vairo went from being forced off the freshman team at Notre Dame to becoming captain of the varsity team? ... that an anime programming block that originally aired on the American television channel TechTV was the inspiration for the co-founder of a Japanese animation studio? ... that ratline organizer Ivo Omrčanin once beat a suspected informant with an umbrella? ... that a leak from a natural-gas storage field led to the destruction of or damage to almost 30 buildings in Hutchinson, Kansas? ... that Lorenzo Pace performed a candlelit flute concerto at the outset of his dissertation defense? ... that the Fuck Tree has been described as a "physical embodiment of desire"? 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Ongoing: Gaza war Russian invasion of Ukraine timeline Sudanese civil war timeline Recent deaths: Alfred Brendel Ali Shamkhani Hamilton Wanasinghe Afa Ah Loo Geoff Palmer Stella Chen Nominate an article June 20: World Refugee Day; Eid al-Mubahalah (Shia Islam, 2025) Queen Victoria 1837 – Queen Victoria acceded to the British throne, beginning a 63-year reign. 1921 – British Army officer Thomas Stanton Lambert was assassinated by the Irish Republican Army near Moydrum, Ireland. 1959 – The extratropical remnants of an Atlantic hurricane reached the Gulf of St. Lawrence in Canada, causing 22 fishing boats to capsize and killing 35 people. 1979 – Bill Stewart, an American journalist, was executed by Nicaraguan Guardia forces. 1982 – The International Conference on the Holocaust and Genocide, the first major conference in genocide studies, opened despite Turkish attempts to cancel it due to the inclusion of presentations on the Armenian genocide. John of Lancaster (b. 1389)Fritz Koenig (b. 1924)Edith Windsor (b. 1929)Ulf Merbold (b. 1941) More anniversaries: June 19 June 20 June 21 Archive By email List of days of the year About Boris Johnson's 56th birthday party Events of the UK's Partygate scandal began on 23 March 2020, when, in an effort to limit deaths during the COVID-19 pandemic, Prime Minister Boris Johnson announced new rules prohibiting gatherings of people who were not in the same household. Despite these regulations, regular social gatherings continued to take place in Downing Street and Whitehall, including a surprise party for Johnson's 56th birthday on 19 June (pictured). News articles about these events began to appear in late 2021, with the majority of them published by the journalists Pippa Crerar and Paul Brand. Johnson denied any wrongdoing, and stated that the rules were followed at all times. In January 2022, a criminal investigation into the scandal was launched by the Metropolitan Police. As a result, 126 fixed penalty notices were issued, including one to Johnson for attending his surprise birthday party, making him the first serving prime minister to be found to have broken the law. Johnson subsequently resigned as prime minister on 7 July, and as a member of parliament the following year. (Full list...) Recently featured: Songs by Gen Hoshino Emperors of the Ming dynasty Awards and nominations received by Bini Archive More featured lists This famous design, by Roger Kastel, of a shark with a mouth filled with jagged teeth, rising towards an unsuspecting female swimmer, was completed in 1974. Its first appearance was as a book cover (illustrated as the image accompanying Today's Featured Article) with publication of the paperback edition of the novel by Peter Benchley, on January 1, 1975. Later that year, it formed the basis for one of the most iconic film posters in history (shown here) with the release of the movie on June 20, 1975. In 2014, the Review Board of the United States Copyright Office upheld the denial of a copyright for the artwork as there was no proper notice of copyright, since the only copyright notice in the paperback was that of Benchley's 1974 copyright of the text of the book. Illustration credit: Roger Kastel; courtesy of the Everett Collection; retouched by Crisco 1492 Recently featured: Dred Scott Garni Temple Igor Stravinsky Archive More featured pictures Community portal – The central hub for editors, with resources, links, tasks, and announcements. Village pump – Forum for discussions about Wikipedia itself, including policies and technical issues. Site news – Sources of news about Wikipedia and the broader Wikimedia movement. Teahouse – Ask basic questions about using or editing Wikipedia. Help desk – Ask questions about using or editing Wikipedia. Reference desk – Ask research questions about encyclopedic topics. Content portals – A unique way to navigate the encyclopedia. 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Many other Wikipedias are available; some of the largest are listed below. 1,000,000+ articles العربية Deutsch Español فارسی Français Italiano Nederlands 日本語 Polski Português Русский Svenska Українська Tiếng Việt 中文 250,000+ articles Bahasa Indonesia Bahasa Melayu Bân-lâm-gú Български Català Čeština Dansk Eesti Ελληνικά Esperanto Euskara עברית Հայերեն Magyar Norsk bokmål Română Simple English Slovenčina Srpski Srpskohrvatski Suomi Türkçe O'zbekcha 50,000+ articles Asturianu Azərbaycanca বাংলা Bosanski کوردی Frysk Gaeilge Galego Hrvatski ქართული Kurdî Latviešu Lietuvių മലയാളം Македонски မြန်မာဘာသာ Norsk nynorsk ਪੰਜਾਬੀ Shqip Slovenščina ไทย తెలుగు اردو Retrieved from " 2 Calendar year Years Millennium 2nd millennium Centuries 18th century 19th century 20th century Decades 1810s 1820s 1830s 1840s 1850s Years 1834 1835 1836 1837 1838 1839 1840 vte June 20: Queen Victoria accedes to the British throne. 1837 by topic Humanities Archaeology Architecture Art Literature Poetry Music By country Australia Belgium Brazil Canada Denmark France Germany New Zealand Norway Portugal Russia South Africa Spain Sweden United Kingdom United States Other topics Rail transport Science Sports Lists of leaders Sovereign states Sovereign state leaders Territorial governors Religious leaders Law Birth and death categories Births Deaths Establishments and disestablishments categories Establishments Disestablishments Works category Works vte 1837 in various calendarsGregorian calendar1837MDCCCXXXVIIAb urbe condita2590Armenian calendar1286ԹՎ ՌՄՁԶAssyrian calendar6587Balinese saka calendar1758–1759Bengali calendar1243–1244Berber calendar2787British Regnal year7 Will. 4 – 1 Vict. 1Buddhist calendar2381Burmese calendar1199Byzantine calendar7345–7346Chinese calendar丙申年 (Fire Monkey)4534 or 4327 — to —丁酉年 (Fire Rooster)4535 or 4328Coptic calendar1553–1554Discordian calendar3003Ethiopian calendar1829–1830Hebrew calendar5597–5598Hindu calendars - Vikram Samvat1893–1894 - Shaka Samvat1758–1759 - Kali Yuga4937–4938Holocene calendar11837Igbo calendar837–838Iranian calendar1215–1216Islamic calendar1252–1253Japanese calendarTenpō 8(天保８年)Javanese calendar1764–1765Julian calendarGregorian minus 12 daysKorean calendar4170Minguo calendar75 before ROC民前75年Nanakshahi calendar369Thai solar calendar2379–2380Tibetan calendar阳火猴年(male Fire-Monkey)1963 or 1582 or 810 — to —阴火鸡年(female Fire-Rooster)1964 or 1583 or 811 Wikimedia Commons has media related to 1837. 1837 (MDCCCXXXVII) was a common year starting on Sunday of the Gregorian calendar and a common year starting on Friday of the Julian calendar, the 1837th year of the Common Era (CE) and Anno Domini (AD) designations, the 837th year of the 2nd millennium, the 37th year of the 19th century, and the 8th year of the 1830s decade. As of the start of 1837, the Gregorian calendar was 12 days ahead of the Julian calendar, which remained in localized use until 1923. Calendar year January 1 – The destructive Galilee earthquake causes thousands of deaths in Ottoman Syria. January 26 – Michigan becomes the 26th state admitted to the United States. February 4 – Seminoles attack Fort Foster in Florida. February 25 – In Philadelphia, the Institute for Colored Youth (ICY) is founded, as the first institution for the higher education of black people in the United States. February – Charles Dickens's Oliver Twist begins publication in serial form in London. March 1 – The Congregation of Holy Cross is formed in Le Mans, France, by the signing of the Fundamental Act of Union, which legally joins the Auxiliary Priests of Blessed Basil Moreau, CSC, and the Brothers of St. Joseph (founded by Jacques-François Dujarié) into one religious association. April 12 – The conglomerate of Procter & Gamble has its origins, when British-born businessmen William Procter and James Gamble begin selling their first manufactured goods (soap and candles) in Cincinnati, Ohio.[1] April 24 – The great fire in Surat, a city of India, begins. Over a three-day period, the fire kills more than 500 people and destroys more than 9,000 houses. May 10 – The Panic of 1837 begins in New York City. May – W. F. Cooke and Charles Wheatstone patent an electrical telegraph system. June 5 – The city of Houston is incorporated by the Republic of Texas. June 11 – The Broad Street Riot occurs in Boston, Massachusetts, fueled by ethnic tensions between the Irish and the Yankees. June 20 – Queen Victoria, 18, accedes to the throne of the United Kingdom, on the death of her uncle William IV without legitimate heirs (she will reign for more than 63 years).[2] Under Salic law, the Kingdom of Hanover passes to William's brother, Ernest Augustus, Duke of Cumberland, ending the personal union of Britain and Hanover which has persisted since 1714. July 13 – Queen Victoria moves from Kensington Palace into Buckingham Palace, the first reigning British monarch to make the palace, rather than St James's Palace, as her London home.[3] July – Charles W. King sets sail on the American merchant ship Morrison. In the Morrison incident, he is turned away from Japanese ports with cannon fire. August 16 – The Dutch colonial forces sack the fortress of Bonjol, Indonesia, ending the Padri War. September 19 – First Carlist War: Battle of Aranzueque – The liberal forces loyal to Queen Isabel II of Spain are victorious, ending the Carlist campaign known as the Expedición Real. September 26 – The destructive "Racer's hurricane" sweeps across the Caribbean, northeastern Mexico, the Republic of Texas and the Gulf Coast of the United States and lasts until October 9, after killing at least 105 people.[4] September 28 – Samuel Morse files a caveat for a patent for the telegraph.[5] October 13 – The French army under Sylvain Charles Valée captures the city of Constantine in French Algeria after a siege of three days. October 30 – The Tsarskoye Selo Railway, the first in the Russian Empire, opens between Saint Petersburg Tsarskoselsky station and Zarskoje Selo (modern-day Pushkin), engineered by Franz Anton von Gerstner.[6][7] October 31 – In what will become the world's leading consumer goods brand, Procter & Gamble is founded in Ohio in the United States.[8] November 6 – Louis-Joseph Papineau begins the Lower Canada Rebellion in the Quebec city of Montreal.[9] November 7 – American abolitionist and newspaper editor Elijah Lovejoy is killed by a pro-slavery mob, at his warehouse in Alton, Illinois. November 8 – Mount Holyoke Female Seminary, later Mount Holyoke College, is founded in South Hadley, Massachusetts. November 17 – An earthquake in Valdivia, south-central Chile, causes tsunamis that lead to significant destruction along Japan's coast.[10] December 4 – Samuel Lount begins the Upper Canada Rebellion by marching with rebel followers to Toronto, one month after a similar rebellion against British rule had begun in Lower Canada.[11] December 17 – Fire breaks out in the Winter Palace, in Saint Petersburg, Russia killing 30 guards. December 23 – The Slave Compensation Act is signed into law by the government of the United Kingdom. This paid a substantial amount of money, constituting 40% of the Treasury's tax receipts at the time, to former enslavers but nothing to those formerly enslaved.[12] December 29 – The Caroline Affair, on the Niagara River, becomes the basis for the Caroline test for anticipatory self-defence in international relations. L'Atelier de l'artiste. An 1837 daguerreotype by Louis Daguerre. Louis Daguerre develops the daguerreotype. The 5th century B.C. Berlin Foundry Cup is acquired for the Antikensammlung Berlin in Germany. The Olney Friends School is founded in the Appalachian Mountains of the United States. The first electric locomotive built is a miniature battery locomotive constructed by chemist Robert Davidson of Aberdeen in Scotland, and powered by galvanic cells (batteries). Atlanta is fixed as the terminal of the Western and Atlantic Railroad; it is originally named Marthasville.[13] J. P. Morgan January 2 – Mily Balakirev, Russian composer (d. 1910) January 7 – Thomas Henry Ismay, English shipowner (White Star Line) (d. 1899) February 5 Dwight L. Moody, American evangelist (d. 1899) Edward Miner Gallaudet, American educator of the deaf (d. 1917) February 13 – Valentin Zubiaurre, Spanish composer (d. 1914) February 20 – Samuel Swett Green, American librarian, advocate (d. 1918) February 24 – Nakamura Kuranosuke, Japanese admiral (d. 1916) March 1 – William Dean Howells, American writer, historian, editor, and politician (d. 1920) March 3 – Jacques Duchesne, French general (d. 1918) March 7 – Henry Draper, American physician and astronomer (d. 1882) March 18 – Grover Cleveland, 22nd and 24th President of the United States (d. 1908) March 23 – Virginia Oldoini, Countess of Castiglione (d. 1899) March 25 – Sir Charles Wyndham, English actor, theatrical manager (d. 1919) March 27 – Kate Fox, American medium (d. 1892) April 1 – Luis Francisco Benítez de Lugo y Benítez de Lugo (d. 1876) April 5 – Algernon Charles Swinburne, English poet (d. 1909) April 17 – J. P. Morgan, American financier, banker (d. 1913) April 21 – Fredrik Bajer, Danish politician, pacifist, recipient of the Nobel Peace Prize (d. 1922) April 27 – Queen Cheorin, Korean queen (d. 1878) April 29 – Georges Ernest Boulanger, French general, politician (d. 1891) May 5 Anna Maria Mozzoni, Italian feminist, founder of the Italian women's movement (d. 1920) Theodor Rosetti, 16th Prime Minister of Romania (d. 1923) May 7 – Karl Mauch, German explorer (d. 1875) May 9 Adam Opel, German engineer, industrialist (d. 1895) Ben Hall, Australian bushranger (d. 1865) May 27 – Wild Bill Hickok, American gunfighter (d. 1876) May 30 George Ashlin, Irish architect (d. 1921) Tony Pastor, American impresario, theater owner (d. 1908) June 22 Paul Bachmann, German mathematician (d. 1920) Paul Morphy, American chess player (d. 1884) Touch the Clouds, Native American Miniconjou chief (d. 1905) June 28 – Petre P. Carp, 2-time prime minister of Romania (d. 1919) Anna Elisabeth Johanna Fehovius John Lowry Empress Elisabeth of Austria July 4 – Carolus-Duran, French painter (d. 1917) July 15 – Stephanie of Hohenzollern-Sigmaringen, Queen consort of Portugal (d. 1859) July 18 – Vasil Levski, Bulgarian revolutionary (d. 1873) July 21 – Johanna Hedén, Swedish midwife, surgeon (d. 1912) August 1 – (bapt.) Mary Harris Jones ("Mother Jones"), Irish-American labor leader (d. 1930) August 5 – Anna Filosofova, Russian women's rights activist (d. 1912) August 24 – Théodore Dubois, French composer (d. 1924) September 2 – James H. Wilson, Union Army major general in the American Civil War (d. 1925) September 12 – Louis IV, Grand Duke of Hesse (d. 1892) September 14 – Nikolai Bugaev, Russian mathematician (d. 1903) September 16 – King Pedro V of Portugal (d. 1861) September 18 – Aires de Ornelas e Vasconcelos, Portuguese Archbishop of Goa (d. 1880) September 24 – Mark Hanna, United States Senator from Ohio (d. 1904) October 3 – Nicolás Avellaneda, Argentine president (d. 1885) October 4 – Auguste-Réal Angers, Canadian judge and politician, 6th Lieutenant Governor of Quebec (d. 1919) October 5 – José Plácido Caamaño, 12th President of Ecuador (d. 1900) October 10 – Robert Gould Shaw, Union Army general in the American Civil War, social reformer (d. 1863) October 26 – Carl Koldewey, German explorer famous for the German North Polar Expedition (d. 1908) October 28 – Tokugawa Yoshinobu, Japanese shōgun, 15th and last of the Tokugawa shogunate (d. 1913)[14] October 29 – Harriet Powers, African-American folk artist (d. 1910) November 2 – Émile Bayard, French artist, illustrator (d. 1891) November 5 – Arnold Janssen, German-born Catholic priest, saint (d. 1909) November 20 – Lewis Waterman, American inventor, businessman (d.1901) November 23 – Johannes Diderik van der Waals, Dutch physicist, Nobel Prize laureate (d. 1923) December (unknown date) – Bella French Swisher, American writer (d. 1893) December 9 – Kabayama Sukenori, Japanese samurai, general, and statesman (d. 1922) December 11 – Webster Paulson, English civil engineer (d. 1887) December 15 – George B. Post, American architect (d. 1913) December 24 Empress Elisabeth of Austria, wife of Emperor Franz Joseph I (d. 1898) Cosima Wagner, wife of German composer Richard Wagner (d. 1930) December 26 Sir William Dawkins, British geologist (d. 1929) George Dewey, American admiral (d. 1917) Alexander Pushkin Osgood Johnson January 8 – Duke Wilhelm in Bavaria, Great-grandfather of Empress Elisabeth of Austria (b. 1752) January 20 – John Soane, British architect (b. 1753) January 23 – John Field, Irish composer (b. 1782) February 7 – Gustav IV Adolf, ex-King of Sweden (b. 1778) February 10 – Alexander Pushkin, Russian author (b. 1799) February 13 – Mariano José de Larra, Spanish writer (b. 1809) February 19 – Georg Büchner, German playwright (b. 1813) March 31 – John Constable, English painter (b. 1776) April 3 – Louis-Sébastien Lenormand, French chemist, physicist, and inventor (b. 1757) April 28 – Joseph Souham, French general (b. 1760) May 5 – Niccolò Antonio Zingarelli, Italian composer (b. 1752) May 20 – Prince Frederick of Hesse-Kassel (b. 1747) June 14 – Giacomo Leopardi, Italian writer (b. 1798) June 29 – Nathaniel Macon, American politician (b. 1757) June 20 – King William IV of the United Kingdom and Hanover (b. 1765) July 18 – Vincenzo Borg, Maltese merchant, rebel leader (b. 1777) August 12 – Pierre Laromiguière, French philosopher (b. 1756) September 12 – Fabian Gottlieb von Osten-Sacken, Russian field marshal (b. 1752) August 28 – Pierre Vreede, Dutch politician (b. 1750) September 28 – Akbar II, last Mughal emperor of India (b. 1760) October 1 – Robert Clark, American politician (b. 1777) October 10 – Charles Fourier, French philosopher (b. 1772)[15] October 12 – Charles-Marie Denys de Damrémont, French governor-general of French Algeria (killed during the siege of Constantine) (b. 1783) October 17 Johann Nepomuk Hummel, Austrian composer (b. 1778) Peter Lebeck, French trapper and namesake of Lebec, California (birth unknown) November 7 – Elijah P. Lovejoy, American abolitionist (b. 1802) November 28 – Sophie Rotta, the Dark Countess, German woman of mysterious identity Anne Pépin, Senegalese Signara (b. 1747) Mary Dixon Kies, first American recipient of a U.S. patent (b. 1752) Thomas Noble, English poet and translator (b. 1772) ^ "Procter & Gamble history" (PDF). Archived from the original (PDF) on January 17, 2016. Retrieved September 22, 2015. ^ "Icons, a portrait of England 1820–1840". Archived from the original on September 22, 2007. Retrieved September 12, 2007. ^ Penguin Pocket On This Day. Penguin Reference Library. 2006. ISBN 0-14-102715-0. ^ National Hurricane Center (January 20, 2016). "The Deadliest Atlantic Tropical Cyclones, 1492–1996". National Oceanic and Atmospheric Administration. Archived from the original on February 2, 2017. Retrieved January 20, 2017. ^ Morse Timeline Archived May 13, 2014, at the Wayback Machine on memory.loc.gov (accessed on May 27, 2014) ^ Haywood, Richard Mowbray (1969). 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The American Revolutionary War took place in the late 18th century. The 18th century lasted from 1 January 1701 (represented by the Roman numerals MDCCI) to 31 December 1800 (MDCCC). During the 18th century, elements of Enlightenment thinking culminated in the Atlantic Revolutions. Revolutions began to challenge the legitimacy of monarchical and aristocratic power structures. The Industrial Revolution began mid-century, leading to radical changes in human society and the environment. The European colonization of the Americas and other parts of the world intensified and associated mass migrations of people grew in size as part of the Age of Sail. During the century, slave trading expanded across the shores of the Atlantic Ocean, while declining in Russia[1] and China.[2] Western historians have occasionally defined the 18th century otherwise for the purposes of their work. For example, the "short" 18th century may be defined as 1715–1789, denoting the period of time between the death of Louis XIV of France and the start of the French Revolution, with an emphasis on directly interconnected events.[3][4] To historians who expand the century to include larger historical movements, the "long" 18th century[5] may run from the Glorious Revolution of 1688 to the Battle of Waterloo in 1815[6] or even later.[7] France was the sole world superpower from 1659, after it defeated Spain, until 1815, when it was defeated by Britain and its coalitions following the Napoleonic Wars. In Europe, philosophers ushered in the Age of Enlightenment. This period coincided with the French Revolution of 1789, and was later compromised by the excesses of the Reign of Terror. At first, many monarchies of Europe embraced Enlightenment ideals, but in the wake of the French Revolution they feared loss of power and formed broad coalitions to oppose the French Republic in the French Revolutionary Wars. Various conflicts throughout the century, including the War of the Spanish Succession and the Seven Years' War, saw Great Britain triumph over its rivals to become the preeminent power in Europe. However, Britain's attempts to exert its authority over the Thirteen Colonies became a catalyst for the American Revolution. The 18th century also marked the end of the Polish–Lithuanian Commonwealth as an independent state. Its semi-democratic government system was not robust enough to prevent partition by the neighboring states of Austria, Prussia, and Russia. In West Asia, Nader Shah led Persia in successful military campaigns. The Ottoman Empire experienced a period of peace, taking no part in European wars from 1740 to 1768. As a result, the empire was not exposed to Europe's military improvements during the Seven Years' War. The Ottoman military consequently lagged behind and suffered several defeats against Russia in the second half of the century. In South Asia, the death of Mughal emperor Aurangzeb was followed by the expansion of the Maratha Confederacy and an increasing level of European influence and control in the region. In 1739, Persian emperor Nader Shah invaded and plundered Delhi, the capital of the Mughal Empire. Later, his general Ahmad Shah Durrani scored another victory against the Marathas, the then dominant power in India, in the Third Battle of Panipat in 1761.[8] By the middle of the century, the British East India Company began to conquer eastern India,[9][8] and by the end of the century, the Anglo-Mysore Wars against Tipu Sultan and his father Hyder Ali, led to Company rule over the south.[10][11] In East Asia, the century was marked by the High Qing era, a period characterized by significant cultural and territorial expansion. This period also experienced relative peace and prosperity, allowing for societal growth, increasing literacy rates, flourishing trade, and consolidating imperial power across the vast Qing dynasty's territories. Conversely, the continual seclusion policy of the Tokugawa shogunate also brought a peaceful era called Pax Tokugawa and experienced a flourishment of the arts as well as scientific knowledge and advancements, which were introduced to Japan through the Dutch port of Nagasaki. In Southeast Asia, the Konbaung–Ayutthaya Wars and the Tây Sơn Wars broke out while the Dutch East India Company established increasing levels of control over the Mataram Sultanate. In Africa, the Ethiopian Empire underwent the Zemene Mesafint, a period when the country was ruled by a class of regional noblemen and the emperor was merely a figurehead. The Atlantic slave trade also saw the continued involvement of states such as the Oyo Empire. In Oceania, the European colonization of Australia and New Zealand began during the late half of the century. In the Americas, the United States declared its independence from Great Britain. In 1776, Thomas Jefferson wrote the Declaration of Independence. In 1789, George Washington was inaugurated as the first president. Benjamin Franklin traveled to Europe where he was hailed as an inventor. Examples of his inventions include the lightning rod and bifocal glasses. Túpac Amaru II led an uprising that sought to end Spanish colonial rule in Peru. For a chronological guide, see Timeline of the 18th century. See also: Georgian era Main articles: 1700s, 1710s, 1720s, 1730s, and 1740s Europe at the beginning of the War of the Spanish Succession, 1700 The Battle of Poltava in 1709 turned the Russian Empire into a European power. John Churchill, 1st Duke of Marlborough 1700–1721: Great Northern War between the Russian and Swedish Empires. 1701: Kingdom of Prussia declared under King Frederick I. 1701: The Asante Empire is established, which a great power in the region. 1701–1714: The War of the Spanish Succession is fought, involving most of continental Europe.[12] 1702–1715: Camisard rebellion in France. 1703: Saint Petersburg is founded by Peter the Great; it is the Russian capital until 1918. 1703–1711: The Rákóczi uprising against the Habsburg monarchy. 1704: End of Japan's Genroku period. 1704: First Javanese War of Succession.[13] 1706–1713: The War of the Spanish Succession: French troops defeated at the Battle of Ramillies and the Siege of Turin. 1707: Death of Mughal Emperor Aurangzeb leads to the fragmentation of the Mughal Empire. 1707: The Act of Union is passed, merging the Scottish and English Parliaments, thus establishing the Kingdom of Great Britain.[14] 1708: The Company of Merchants of London Trading into the East Indies and English Company Trading to the East Indies merge to form the United Company of Merchants of England Trading to the East Indies. 1708–1709: Famine kills one-third of East Prussia's population. 1709: Foundation of the Hotak Empire. 1709: The Great Frost of 1709 marks the coldest winter in 500 years, contributing to the defeat of Sweden at Poltava. 1710: The world's first copyright legislation, Britain's Statute of Anne, takes effect. 1710–1711: Ottoman Empire fights Russia in the Russo-Turkish War and regains Azov. 1711: Bukhara Khanate dissolves as local begs seize power. 1711–1715: Tuscarora War between British, Dutch, and German settlers and the Tuscarora people of North Carolina. 1713: The Kangxi Emperor acknowledges the full recovery of the Chinese economy since its apex during the Ming. 1714: In Amsterdam, Daniel Gabriel Fahrenheit invents the mercury-in-glass thermometer, which remains the most reliable and accurate thermometer until the electronic era. 1715: The first Jacobite rising breaks out; the British halt the Jacobite advance at the Battle of Sheriffmuir; Battle of Preston. 1716: Establishment of the Sikh Confederacy along the present-day India-Pakistan border. 1716–1718: Austro-Venetian-Turkish War. 1718: The city of New Orleans is founded by the French in North America. 1718–1720: War of the Quadruple Alliance with Spain versus France, Britain, Austria, and the Netherlands. 1718–1730: Tulip period of the Ottoman Empire. 1719: Second Javanese War of Succession.[15] 1720: The South Sea Bubble. 1720–1721: The Great Plague of Marseille. 1720: Qing forces oust Dzungar invaders from Tibet. 1721: The Treaty of Nystad is signed, ending the Great Northern War. 1721: Sack of Shamakhi, massacre of its Shia population by Sunni Lezgins. 1722: Siege of Isfahan results in the handover of Iran to the Hotaki Afghans. 1722–1723: Russo-Persian War. 1722–1725: Controversy over William Wood's halfpence leads to the Drapier's Letters and begins the Irish economic independence from England movement. Mughal emperor Muhammad Shah with his falconer. 1723: Slavery is abolished in Russia; Peter the Great converts household slaves into house serfs.[16] 1723–1730: The "Great Disaster", an invasion of Kazakh territories by the Dzungars. 1723–1732: The Qing and the Dzungars fight a series of wars across Qinghai, Dzungaria, and Outer Mongolia, with inconclusive results. 1724: Daniel Gabriel Fahrenheit proposes the Fahrenheit temperature scale. 1725: Austro-Spanish alliance revived. Russia joins in 1726. 1727–1729: Anglo-Spanish War ends inconclusively. 1730: Mahmud I takes over Ottoman Empire after the Patrona Halil revolt, ending the Tulip period. 1730–1760: The First Great Awakening takes place in Great Britain and North America. 1732–1734: Crimean Tatar raids into Russia.[17] 1733–1738: War of the Polish Succession. Qianlong Emperor 1735–1739: Austro-Russian–Turkish War. 1735–1799: The Qianlong Emperor of China oversees a huge expansion in territory. 1738–1756: Famine across the Sahel; half the population of Timbuktu dies.[18] 1737–1738: Hotak Empire ends after the siege of Kandahar by Nader Shah. 1739: Great Britain and Spain fight the War of Jenkins' Ear in the Caribbean. 1739: Nader Shah defeats a pan-Indian army of 300,000 at the Battle of Karnal. Taxation is stopped in Iran for three years. 1739–1740: Nader Shah's Sindh expedition. 1740: George Whitefield brings the First Great Awakening to New England 1740–1741: Famine in Ireland kills 20 percent of the population. 1741–1743: Iran invades Uzbekistan, Khwarazm, Dagestan, and Oman. 1741–1751: Maratha invasions of Bengal. 1740–1748: War of the Austrian Succession. 1742: Marvel's Mill, the first water-powered cotton mill, begins operation in England.[19] 1742: Anders Celsius proposes an inverted form of the centigrade temperature, which is later renamed Celsius in his honor. 1742: Premiere of George Frideric Handel's Messiah. 1743–1746: Another Ottoman-Persian War involves 375,000 men but ultimately ends in a stalemate. 1744: Battle of Toulon is fought off the coast of France. 1744–1748: The First Carnatic War is fought between the British, the French, the Marathas, and Mysore in India. 1745: Second Jacobite rising is begun by Charles Edward Stuart in Scotland. 1747: The Durrani Empire is founded by Ahmad Shah Durrani. 1748: The Treaty of Aix-La-Chapelle ends the War of the Austrian Succession and First Carnatic War. 1748–1754: The Second Carnatic War is fought between the British, the French, the Marathas, and Mysore in India. 1750: Peak of the Little Ice Age. Main articles: 1750s, 1760s, 1770s, 1780s, 1790s, and 1800s 1752: The British Empire adopts the Gregorian Calendar, skipping 11 days from 3 September to 13 September. On the calendar, 2 September is followed directly by 14 September. 1754: The Treaty of Pondicherry ends the Second Carnatic War and recognizes Muhammed Ali Khan Wallajah as Nawab of the Carnatic. 1754: King's College is founded by a royal charter of George II of Great Britain.[22] 1754–1763: The French and Indian War, the North American chapter of the Seven Years' War, is fought in colonial North America, mostly by the French and their allies against the English and their allies. 1755: The great Lisbon earthquake destroys most of Portugal's capital and kills up to 100,000. 1755: The Dzungar genocide depopulates much of northern Xinjiang, allowing for Han, Uyghur, Khalkha Mongol, and Manchu colonization. 1755–1763: The Great Upheaval forces transfer of the French Acadian population from Nova Scotia and New Brunswick. 1756–1763: The Seven Years' War is fought among European powers in various theaters around the world. 1756–1763: The Third Carnatic War is fought between the British, the French, and Mysore in India. 1757: British conquest of Bengal. Catherine the Great, Empress of Russia. 1760: George III becomes King of Britain. 1761: Maratha Empire defeated at Battle of Panipat. 1762–1796: Reign of Catherine the Great of Russia. 1763: The Treaty of Paris ends the Seven Years' War and Third Carnatic War. 1764: Dahomey and the Oyo Empire defeat the Ashanti army at the Battle of Atakpamé. 1764: The Mughals are defeated at the Battle of Buxar. 1765: The Stamp Act is introduced into the American colonies by the British Parliament. 1765–1767: The Burmese invade Thailand and utterly destroy Attuthaya. 1765–1769: Burma under Hsinbyushin repels four invasions from Qing China, securing hegemony over the Shan states. 1766: Christian VII becomes king of Denmark. He was king of Denmark to 1808. 1766–1799: Anglo-Mysore Wars. 1767: Taksin expels Burmese invaders and reunites Thailand under an authoritarian regime. 1768–1772: War of the Bar Confederation. 1768–1774: Russo-Turkish War. 1769: Spanish missionaries establish the first of 21 missions in California. 1769–1770: James Cook explores and maps New Zealand and Australia. 1769–1773: The Bengal famine of 1770 kills one-third of the Bengal population. 1769: The French East India Company dissolves, only to be revived in 1785. 1769: French expeditions capture clove plants in Ambon, ending the Dutch East India Company's (VOC) monopoly of the plant.[23] 1770–1771: Famine in Czech lands kills hundreds of thousands. 1771: The Plague Riot in Moscow. 1771: The Kalmyk Khanate dissolves as the territory becomes colonized by Russians. More than a hundred thousand Kalmyks migrate back to Qing Dzungaria. 1772: Gustav III of Sweden stages a coup d'état, becoming almost an absolute monarch. Encyclopédie, ou dictionnaire raisonné des sciences, des arts et des métiers 1772–1779: Maratha Empire fights Britain and Raghunathrao's forces during the First Anglo-Maratha War. 1772–1795: The Partitions of Poland end the Polish–Lithuanian Commonwealth and erase Poland from the map for 123 years. 1773–1775: Pugachev's Rebellion, the largest peasant revolt in Russian history. 1773: East India Company starts operations in Bengal to smuggle opium into China. 1775: Russia imposes a reduction in autonomy on the Zaporizhian Cossacks of Ukraine. 1775–1782: First Anglo-Maratha War. 1775–1783: American Revolutionary War. 1776: Several kongsi republics are founded by Chinese settlers in the island of Borneo. They are some of the first democracies in Asia. 1776–1777: A Spanish-Portuguese War occurs over land in the South American frontiers. 1776: Illuminati founded by Adam Weishaupt. 1776: The United States Declaration of Independence is adopted by the Second Continental Congress in Philadelphia. 1776: Adam Smith publishes The Wealth of Nations. 1778: James Cook becomes the first European to land on the Hawaiian Islands. 1778: Franco-American alliance signed. 1778: Spain acquires its first permanent holding in Africa from the Portuguese, which is administered by the newly-established La Plata Viceroyalty. 1778: Vietnam is reunified for the first time in 200 years by the Tay Son brothers. The Tây Sơn dynasty has been established, terminating the Lê dynasty. 1779–1879: Xhosa Wars between British and Boer settlers and the Xhosas in the South African Republic. 1779–1783: Britain loses several islands and colonial outposts all over the world to the combined Franco-Spanish navy. 1779: Iran enters yet another period of conflict and civil war after the prosperous reign of Karim Khan Zand. 1780: Outbreak of the indigenous rebellion against Spanish colonization led by Túpac Amaru II in Peru. 1781: The city of Los Angeles is founded by Spanish settlers.George Washington 1781–1785: Serfdom is abolished in the Austrian monarchy (first step; second step in 1848). 1782: The Thonburi Kingdom of Thailand is dissolved after a palace coup. 1783: The Treaty of Paris formally ends the American Revolutionary War. 1783: Russian annexation of Crimea. 1785–1791: Imam Sheikh Mansur, a Chechen warrior and Muslim mystic, leads a coalition of Muslim Caucasian tribes from throughout the Caucasus in a holy war against Russian settlers and military bases in the Caucasus, as well as against local traditionalists, who followed the traditional customs and common law (Adat) rather than the theocratic Sharia.[24] 1785–1795: The Northwest Indian War is fought between the United States and Native Americans. 1785–1787: The Maratha–Mysore Wars concludes with an exchange of territories in the Deccan. 1786–1787: Wolfgang Amadeus Mozart premieres The Marriage of Figaro and Don Giovanni. 1787: The Tuareg occupy Timbuktu until the 19th century. 1787–1792: Russo-Turkish War. 1788: First Fleet arrives in Australia 1788–1790: Russo-Swedish War (1788–1790). 1788: Dutch Geert Adriaans Boomgaard (1788–1899) would become the first generally accepted validated case of a supercentenarian on record.[25][26] Declaration of the Rights of Man and of the Citizen 1788–1789: A Qing attempt to reinstall an exiled Vietnamese king in northern Vietnam ends in disaster. 1789: George Washington is elected the first President of the United States; he serves until 1797. 1789: Quang Trung defeats the Qing army. 1789–1799: French Revolution. 1789: The Liège Revolution. 1789: The Brabant Revolution. 1789: The Inconfidência Mineira, an unsuccessful separatist movement in central Brazil led by Tiradentes 1791: Suppression of the Liège Revolution by Austrian forces and re-establishment of the Prince-Bishopric of Liège. 1791–1795: George Vancouver explores the world during the Vancouver Expedition. 1791–1804: The Haitian Revolution. 1791: Mozart premieres The Magic Flute. 1792–1802: The French Revolutionary Wars lead into the Napoleonic Wars, which last from 1803–1815. 1792: The New York Stock & Exchange Board is founded. 1792: Polish–Russian War of 1792. 1792: Margaret Ann Neve (1792–1903) would become the first recorded female supercentenarian to reach the age of 110.[27][28] 1793: Upper Canada bans slavery. 1793: The largest yellow fever epidemic in American history kills as many as 5,000 people in Philadelphia, roughly 10% of the population.[29] 1793–1796: Revolt in the Vendée against the French Republic at the time of the Revolution. 1794–1816: The Hawkesbury and Nepean Wars, which were a series of incidents between settlers and New South Wales Corps and the Aboriginal Australian clans of the Hawkesbury river in Sydney, Australia. 1795: The Marseillaise is officially adopted as the French national anthem.Napoleon at the Bridge of the Arcole 1795: The Battle of Nuʻuanu in the final days of King Kamehameha I's wars to unify the Hawaiian Islands. 1795–1796: Iran invades and devastates Georgia, prompting Russia to intervene and march on Tehran. 1796: Edward Jenner administers the first smallpox vaccination; smallpox killed an estimated 400,000 Europeans each year during the 18th century, including five reigning monarchs.[30] 1796: War of the First Coalition: The Battle of Montenotte marks Napoleon Bonaparte's first victory as an army commander. 1796: The British eject the Dutch from Ceylon and South Africa. 1796–1804: The White Lotus Rebellion against the Manchu dynasty in China. 1797: John Adams is elected the second President of the United States; he serves until 1801. 1798: The Irish Rebellion fails to overthrow British rule in Ireland. 1798–1800: The Quasi-War is fought between the United States and France. 1799: Dutch East India Company is dissolved. 1799: Austro-Russian forces under Alexander Suvorov liberates much of Italy and Switzerland from French occupation. 1799: Coup of 18 Brumaire - Napoleon's coup d'etat brings the end of the French Revolution. 1799: Death of the Qianlong Emperor after 60 years of rule over China. His favorite official, Heshen, is ordered to commit suicide. 1800: On 1 January, the bankrupt VOC is formally dissolved and the nationalized Dutch East Indies are established.[31] Main articles: Timeline of historic inventions § 18th century, and Timeline of scientific discoveries § 18th century The spinning jenny 1709: The first piano was built by Bartolomeo Cristofori 1711: Tuning fork was invented by John Shore 1712: Steam engine invented by Thomas Newcomen 1714: Mercury thermometer by Daniel Gabriel Fahrenheit 1717: Diving bell was successfully tested by Edmond Halley, sustainable to a depth of 55 ft c. 1730: Octant navigational tool was developed by John Hadley in England, and Thomas Godfrey in America 1733: Flying shuttle invented by John Kay 1736: Europeans encountered rubber – the discovery was made by Charles Marie de La Condamine while on expedition in South America. It was named in 1770 by Joseph Priestley c. 1740: Modern steel was developed by Benjamin Huntsman 1741: Vitus Bering discovers Alaska 1745: Leyden jar invented by Ewald Georg von Kleist was the first electrical capacitor 1751: Jacques de Vaucanson perfects the first precision lathe 1752: Lightning rod invented by Benjamin Franklin 1753: The first clock to be built in the New World (North America) was invented by Benjamin Banneker. 1755: The tallest wooden Bodhisattva statue in the world is erected at Puning Temple, Chengde, China. 1764: Spinning jenny created by James Hargreaves brought on the Industrial Revolution 1765: James Watt enhances Newcomen's steam engine, allowing new steel technologies 1761: The problem of longitude was finally resolved by the fourth chronometer of John Harrison 1763: Thomas Bayes publishes first version of Bayes' theorem, paving the way for Bayesian probability 1768–1779: James Cook mapped the boundaries of the Pacific Ocean and discovered many Pacific Islands 1774: Joseph Priestley discovers "dephlogisticated air", oxygen The Chinese Putuo Zongcheng Temple of Chengde, completed in 1771, during the reign of the Qianlong Emperor. 1775: Joseph Priestley's first synthesis of "phlogisticated nitrous air", nitrous oxide, "laughing gas" 1776: First improved steam engines installed by James Watt 1776: Steamboat invented by Claude de Jouffroy 1777: Circular saw invented by Samuel Miller 1779: Photosynthesis was first discovered by Jan Ingenhousz 1781: William Herschel announces discovery of Uranus 1784: Bifocals invented by Benjamin Franklin 1784: Argand lamp invented by Aimé Argand[32] 1785: Power loom invented by Edmund Cartwright 1785: Automatic flour mill invented by Oliver Evans 1786: Threshing machine invented by Andrew Meikle 1787: Jacques Charles discovers Charles's law 1789: Antoine Lavoisier discovers the law of conservation of mass, the basis for chemistry, and begins modern chemistry 1798: Edward Jenner publishes a treatise about smallpox vaccination 1798: The Lithographic printing process invented by Alois Senefelder[33] 1799: Rosetta Stone discovered by Napoleon's troops Main articles: 18th century in literature and 18th century in philosophy 1703: The Love Suicides at Sonezaki by Chikamatsu first performed 1704–1717: One Thousand and One Nights translated into French by Antoine Galland. The work becomes immensely popular throughout Europe. 1704: A Tale of a Tub by Jonathan Swift first published 1712: The Rape of the Lock by Alexander Pope (publication of first version) 1719: Robinson Crusoe by Daniel Defoe 1725: The New Science by Giambattista Vico 1726: Gulliver's Travels by Jonathan Swift 1728: The Dunciad by Alexander Pope (publication of first version) 1744: A Little Pretty Pocket-Book becomes one of the first books marketed for children 1748: Chushingura (The Treasury of Loyal Retainers), popular Japanese puppet play, composed 1748: Clarissa; or, The History of a Young Lady by Samuel Richardson 1749: The History of Tom Jones, a Foundling by Henry Fielding 1751: Elegy Written in a Country Churchyard by Thomas Gray published 1751–1785: The French Encyclopédie 1755: A Dictionary of the English Language by Samuel Johnson 1758: Arithmetika Horvatzka by Mihalj Šilobod Bolšić 1759: Candide by Voltaire 1759: The Theory of Moral Sentiments by Adam Smith 1759–1767: Tristram Shandy by Laurence Sterne 1762: Emile: or, On Education by Jean-Jacques Rousseau 1762: The Social Contract, Or Principles of Political Right by Jean-Jacques Rousseau 1774: The Sorrows of Young Werther by Goethe first published 1776: Ugetsu Monogatari (Tales of Moonlight and Rain) by Ueda Akinari 1776: The Wealth of Nations, foundation of the modern theory of economy, was published by Adam Smith 1776–1789: The History of the Decline and Fall of the Roman Empire was published by Edward Gibbon 1779: Amazing Grace published by John Newton 1779–1782: Lives of the Most Eminent English Poets by Samuel Johnson 1781: Critique of Pure Reason by Immanuel Kant (publication of first edition) 1781: The Robbers by Friedrich Schiller first published 1782: Les Liaisons dangereuses by Pierre Choderlos de Laclos 1786: Poems, Chiefly in the Scottish Dialect by Robert Burns 1787–1788: The Federalist Papers by Alexander Hamilton, James Madison, and John Jay 1788: Critique of Practical Reason by Immanuel Kant 1789: Songs of Innocence by William Blake 1789: The Interesting Narrative of the Life of Olaudah Equiano by Olaudah Equiano 1790: Journey from St. Petersburg to Moscow by Alexander Radishchev 1790: Reflections on the Revolution in France by Edmund Burke 1791: Rights of Man by Thomas Paine 1792: A Vindication of the Rights of Woman by Mary Wollstonecraft 1794: Songs of Experience by William Blake 1798: Lyrical Ballads by William Wordsworth and Samuel Taylor Coleridge 1798: An Essay on the Principle of Population published by Thomas Malthus (mid–18th century): The Dream of the Red Chamber (authorship attributed to Cao Xueqin), one of the most famous Chinese novels 1711: Rinaldo, Handel's first opera for the London stage, premiered 1721: Brandenburg Concertos by J.S. Bach 1723: The Four Seasons, violin concertos by Antonio Vivaldi, composed 1724: St John Passion by J.S. Bach 1727: St Matthew Passion composed by J.S. Bach 1727: Zadok the Priest is composed by Handel for the coronation of George II of Great Britain. It has been performed at every subsequent British coronation. 1733: Hippolyte et Aricie, first opera by Jean-Philippe Rameau 1741: Goldberg Variations for harpsichord published by Bach 1742: Messiah, oratorio by Handel premiered in Dublin 1749: Mass in B minor by J.S. Bach assembled in current form 1751: The Art of Fugue by J.S. Bach 1762: Orfeo ed Euridice, first "reform opera" by Gluck, performed in Vienna 1786: The Marriage of Figaro, opera by Mozart 1787: Don Giovanni, opera by Mozart 1788: Jupiter Symphony (Symphony No. 41) composed by Mozart 1791: The Magic Flute, opera by Mozart 1791–1795: London symphonies by Haydn 1798: The Pathétique, piano sonata by Beethoven 1798: The Creation, oratorio by Haydn first performed ^ Volkov, Sergey. Concise History of Imperial Russia. ^ Rowe, William T. China's Last Empire. ^ Anderson, M. S. (1979). Historians and Eighteenth-Century Europe, 1715–1789. Oxford University Press. ISBN 978-0-19-822548-5. OCLC 185538307. ^ Ribeiro, Aileen (2002). Dress in Eighteenth-Century Europe 1715–1789 (revised ed.). Yale University Press. ISBN 978-0-300-09151-9. OCLC 186413657. ^ Baines, Paul (2004). The Long 18th Century. London: Arnold. ISBN 978-0-340-81372-0. ^ Marshall, P. J., ed. (2001). 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For example, other rights such as publicity, privacy, or moral rights may limit how you use the material. 2014 OECD data sharing initiative The Common Reporting Standard (CRS) is an information standard for the Automatic Exchange Of Information (AEOI) regarding financial accounts on a global level, between tax authorities, which the Organisation for Economic Co-operation and Development (OECD) developed in 2014. Its purpose is to combat tax evasion. The idea was based on the US Foreign Account Tax Compliance Act (FATCA) implementation agreements and its legal basis is the Convention on Mutual Administrative Assistance in Tax Matters (MCAA). 120 countries have signed the agreement to implement, and the MCAA remains open for more countries to adopt.[1] First reporting occurred in 2017, with many of the rest starting in 2018. Until 2014, the parties to most treaties for sharing asset, income and tax information internationally had shared it upon request, which was not effective in preventing tax evasion.[2] In May 2014, forty-seven countries tentatively agreed on a "common reporting standard", formally referred to as the Standard for Automatic Exchange of Financial Account Information: an agreement to share information on their residents' assets and income automatically in conformation with the standard.[3] Endorsing countries included all 38 OECD countries, as well as Argentina, Brazil, China, Colombia, Costa Rica, India, Indonesia, Malaysia, Saudi Arabia, Singapore, and South Africa.[3] In September 2014, the G-20 major economies, at their meeting in Cairns, Australia, issued a G20 Common Reporting Standard implementation plan.[4] The new system was intended to transfer all relevant information automatically and systematically. The agreement has informally been referred to as GATCA (the global version of FATCA)",[2] but "CRS is not just an extension of FATCA".[5] As of October 2014[update], 51 countries had signed up to the Multilateral Competent Authority Agreement (MCAA), to automatically exchange information based on Article 6 of the Convention on Mutual Administrative Assistance in Tax Matters[6] The agreement specifies the details of what information will be exchanged and when, as set out in the Standard.[7] As of July 2015[update], 53 jurisdictions had signed the agreement to automatically exchange information;[8] As of July 2016[update] 83 jurisdictions had signed the agreement.[7] All European Union (EU) countries, China, India, Hong Kong, Russia and 109 countries altogether have agreed[when?] to become signatories.[9] Yet many countries will not participate in the automatic information exchange.[10] Many of those that have not signed are small countries. In April 2016, shortly after the release of the controversial Panama papers, Panama adopted the Multilateral Competent Authorities Agreement (MCAA)[11] and signed the MCAA in Paris in January 2018 joining the CRS MCAA as the 98th jurisdiction.[12] In the United States, a different cross-border tax compliance approach is promoted through the Foreign Account Tax Compliance Act (FATCA).[citation needed] The U.S. receives information relating to US citizens' accounts from many countries due to the compliance requirements of the FATCA. The United States, in many cases, will reciprocate by sharing banking data with countries for accounts which their citizens hold in the U.S., but not automatically, as is required by the U.S. in FATCA.[13] In 2023, the Common Reporting Standard and the related MCAA became part of the International Standards for Automatic Exchange of Information in Tax Matters.[14] That new agreement primarily reflects the agreement by the OECD of a new exchange of information standard applicable to crypto-assets, the Crypto-Asset Reporting Framework, commonly referred to as CARF. However, the OECD members also agreed a substantial number of changes to the CRS regime itself, designed to improve compliance. The information and its exchange format are governed by a detailed standard, whose details are listed in a 44-page long document.[15] Each participating country will annually automatically exchange with the other country the below information in the case of Jurisdiction A with respect to each Jurisdiction B reportable account, and in the case of Jurisdiction B with respect to each Jurisdiction A reportable account:[16] Name, address, Taxpayer Identification Number (TIN) and date and place of birth of each Reportable Person. Account number Name and identifying number of the reporting financial institution; Account balance or value as of the end of the relevant calendar year (or other appropriate reporting period) or at its closure, if the account was closed. Distributions made to the account (dividends, interest, gross proceeds/redemptions, other) Like FATCA, the Standard requires all financial institutions operating in a country to apply specified due diligence procedures to customers to determine the customers' country or countries of tax residence. Financial institutions typically include all banks and asset managers, as well as certain insurance companies. Those financial institutions then report information to their domestic tax authority annually in advance of 30 September, for onward exchange with other jurisdictions. The key compliance tool used by the Standard is the 'self-certification' of tax residence, which is required to be completed by all individuals and most entities who open an 'in scope' financial account. Financial accounts are generally in scope where they represent assets of the individual or entity - such as banks accounts, investments in bonds or equities, or investments into collective investment vehicles. Loans, credit cards and other financial products are not in scope for reporting.[17] As a result, most individuals opening bank accounts in participating countries will be asked for the tax residence and, if they are not resident in the country in which they are opening the account, their Taxpayer Identification Number.[18] The Standard allows some discretion for each national authority to determine the due diligence approach, but only within minimum standards determined by the OECD: "The term "reportable account" means a [Jurisdiction A] reportable account or a [Jurisdiction B] reportable account, depending on the context, provided it has been identified as such pursuant to due diligence procedures, consistent with the Annex, in place in [Jurisdiction A] or [Jurisdiction B]."[16] The OECD conducts peer reviews of jurisdictions to ensure compliance with the Standard and requires jurisdictions with deficiencies to correct domestic laws or guidance to bring their approach into line with the OECD's minimum standards.[19] Compliance with the Common Reporting Standard (CRS) can be challenging for financial institutions, resulting in common reporting errors that may incur penalties.[20] Key categories of CRS errors include: Frequent errors include missing Tax Identification Numbers (TINs), incomplete dates of birth, and outdated account holder details. Regular data review and implementing procedures to solicit missing information are essential for accuracy.[21][22] Misclassifying account holders, such as passive NFEs as active NFEs, disrupts compliance. Detailed, consistent classification protocols and quality control checks are recommended to mitigate these issues.[23][24] Data formatting issues, including XML schema errors, invalid characters, and incorrect date formats, often lead to report rejections. Using XML validation tools and enforcing standards for character encoding and date formats can minimize these errors. [25][26] Misunderstandings regarding reporting thresholds and applicable exemptions often result in non-compliance. Regular audits, comprehensive staff training, and automated checks are crucial to ensure accurate interpretation and application of CRS requirements.[citation needed] The European Union adopted the CRS on 1 January 2016 after amending the Directive on Administrative Cooperation in the field taxation (Directive 2011/16). First reports were submitted by September 2017 and subsequently exchanged between jurisdictions. As of June 2017, the following countries committed to start reporting in 2017: Anguilla, Argentina, Barbados, Belgium, Bermuda, British Virgin Islands, Bulgaria, Cayman Islands, Colombia, Croatia, Curaçao, Cyprus, Czech Republic, Denmark, Estonia, Faroe Islands, Finland, France, Germany, Gibraltar, Georgia Greece, Greenland, Guernsey, Hungary, Iceland, India, Ireland, Isle of Man, Italy, Jersey, Korea, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Montserrat, Netherlands, Niue, Norway, Poland, Portugal, Romania, San Marino, Seychelles, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Trinidad and Tobago, Turks and Caicos Islands, United Kingdom[27] Starting to report in 2018: Albania, Andorra, Antigua and Barbuda, Aruba, Australia, Austria, The Bahamas, Bahrain, Belize, Brazil, Brunei Darussalam, Canada, Chile, China, Cook Islands, Costa Rica, Dominica, Ghana, Grenada, Hong Kong, Indonesia, Israel, Japan, Kuwait, Lebanon, Marshall Islands, Macao, Malaysia, Mauritius, Monaco, Nauru, New Zealand, Pakistan, Panama, Qatar, Russia, Saint Kitts and Nevis, Samoa, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Singapore, Sint Maarten, Turkey, Switzerland, United Arab Emirates, Uruguay, Vanuatu[27] Starting to report in 2024: Ukraine.[28] The OECD maintains a full list of participants, which includes details of primary legislation, guidance and other relevant information.[29] Of the 154 countries which have signed on the Global Forum on Transparency and Exchange of Information for Tax Purposes,[30] the following countries have not signed on to the CRS:[31] Incomplete list as of June 2017: Armenia, Azerbaijan, Botswana, Burkina Faso, Cameroon, Chad, Côte d'Ivoire, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Gabon, Guatemala, Guyana, Jamaica, Kenya, Kingdom of Lesotho, Liberia, Maldives, Mauritania, Moldova, Morocco, Niger, Nigeria, Papua New Guinea, Paraguay, Peru, Philippines, North Macedonia, Senegal, Tanzania, Togo, Tunisia, Uganda, United States.[31] As of June 2019, 59 countries have not signed the CRS Standard:[32][33][34] Afghanistan, Algeria, Angola, Bangladesh, Belarus, Benin, Bhutan, Bolivia, Burundi, Central African Republic, Comoros, Congo, Cuba, East Timor, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Fiji, Gambia, Guinea-Bissau, Honduras, Iran, Iraq, Jordan, Kiribati, Kyrgyzstan, Laos, Libya, Malawi, Mali, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, North Korea, Palau, São Tomé and Príncipe, Sierra Leone, Solomon Islands, Somalia, South Sudan, Sri Lanka, Sudan, Suriname, Syria, Taiwan, Tajikistan, Tonga, Turkmenistan, Tuvalu, Uzbekistan, Vatican City State, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe. In 2016, a legal expert complained that "The CRS has a much more ambitious scope, however, and modelling the standard on the FATCA rules has created problems for implementing it in Europe".[35] And a "private sector advocacy group representing financial services and law firms" went even further seeing a "showdown" between the two regimes.[36] In developed countries, the introduction of the CRS has raised professional concerns about the protection of privacy rights for clients of certain legal entities, such as trusts, where protection of sensitive financial information from public disclosure safeguards the beneficiaries against potential financial exploitation and ensures discretion in personal and family matters.[37] Transparency groups have reacted in various ways, some of them criticising how developing countries were (not) considered and involved.[38] Collecting and providing information can be so costly and difficult for developing countries obviating participation in the scheme. Instead of offering a period of non-reciprocity, where developing countries could simply receive financial data, the only mention of non-reciprocity agreements is catering to tax havens who do not receive information from other jurisdictions since they would have no use for it (such jurisdictions are still required to provide information under CRS).[38] While tax havens will have to provide some information, they can use a number of loopholes (unequal standards for how information is shared e.g.) and also elect not to receive any info in return.[38] The Financial Transparency Coalition criticised the access cost of $73 to download OECD's report itself, being "a perfect illustration of why this process needs to include low income countries from the start".[38] The OECD conducts peer reviews to check compliance by each jurisdiction, as well as reviewing compliance to identify risks in compliance and loopholes. It opened a website for whistle-blowers to anonymously report CRS violations including for pensions, insurance, and citizenship-for-sale tools. The OECD has investigated and labeled specifically as "low-risk" an investment tool in Hong Kong called ORS (Occupational Retirement Scheme) which is classified as a "non-reporting financial institutions" and can be used to bypass CRS as it does not need reporting under CRS guidelines and can be used to effectively be like a shell company.[39] The OECD has also published Model Mandatory Disclosure Rules for CRS Avoidance Arrangements and Opaque Offshore Structures.[40] These rules require intermediaries, like tax advisors, law firms and others to report to their domestic tax authority if they advise on ways to circumvent reporting under the CRS. As of January 2023, 17 jurisdictions have committed to implementing these rules,[41] although all 27 EU Member States and the UK have already implemented these rules as part of an amendment to the Directive on Administrative Co-operation in the field of Taxation (2011/16). Exchange of information Foreign Account Tax Compliance Act (FATCA) Global Forum on Transparency and Exchange of Information for Tax Purposes Qualified intermediary ^ "CRS MCAA Signatories - 16 May 2023" (PDF). ^ a b DBFS Consultants: "OECD's CRS is like a Global FATCA" www.dbfs.co.uk, DBFS Financial Consultancy Services, n.d. 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