

LIST OF PARTICIPATING JURISDICTIONS ISSUED BY THE INTERNATIONAL TAX AUTHORITY IN ACCORDANCE WITH SECTION 25 (3) OF THE MUTUAL LEGAL ASSISTANCE (TAX MATTERS) ACT, 2003 AS AMENDED BY ACT NO. 17 OF 2015 (the “Act”)



Common Reporting Standard List of Participating Jurisdictions

[Gazetted 28th February, 2019]

In accordance with section 25 (3) of the Act, the following is the list of countries/jurisdictions that are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard contained in Schedule 1 of the aforementioned Act.

COUNTRY/JURISDICTION	COUNTRY/JURISDICTION
ANDORRA	ANGUILLA
ANTIGUA & BARBUDA	ARGENTINA
ARUBA	AUSTRALIA
AUSTRIA	AZERBAIJAN
BAHRAIN	BARBADOS
BELGIUM	BELIZE
BERMUDA	BRAZIL
BRUNEI DARUSSALAM	BULGARIA
CANADA	CAYMAN ISLANDS
CHILE	CHINA (PEOPLE’S REPUBLIC OF)

COLOMBIA	COOK ISLANDS
COSTA RICA	CROATIA
CURAÇAO	CYPRUS
CZECH REPUBLIC	DENMARK
DOMINICA	ESTONIA
FAROE ISLANDS	FINLAND
FRANCE	GERMANY
GHANA	GIBRALTAR
GREECE	GREENLAND
GRENADA	GUERNSEY
HONG KONG (CHINA)	HUNGARY
ICELAND	INDIA
INDONESIA	IRELAND
ISLE OF MAN	ISRAEL
ITALY	JAPAN
JERSEY	KOREA
KUWAIT	LATVIA
LEBANON	LIECHTENSTEIN
LITHUANIA	LUXEMBOURG
MACAO (CHINA)	MALAYSIA
MALTA	MARSHALL ISLANDS
MAURITIUS	MEXICO
MONACO	MONTSERRAT

NAURU	NETHERLANDS
NEW ZEALAND	NIGERIA
NIUE	NORWAY
PAKISTAN	PANAMA
POLAND	PORTUGAL
QATAR	ROMANIA
RUSSIA	SAINT KITTS AND NEVIS
SAINT LUCIA	SAINT VINCENT AND THE GRENADINES
SAMOA	SAN MARINO
SAUDI ARABIA	SEYCHELLES
SINGAPORE	SINT MAARTEN
SLOVAK REPUBLIC	SLOVENIA
SOUTH AFRICA	SPAIN
SWEDEN	SWITZERLAND
THE BAHAMAS	TRINIDAD AND TOBAGO
TURKEY	TURKS AND CAICOS ISLANDS
UNITED ARAB EMIRATES	UNITED KINGDOM
URUGUAY	VANUATU

Dated this 20th day of February, 2019.

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