

List of Participating and Reportable Jurisdictions

“Relevant date” – the date after which an account should be treated as a reportable account.

“Relevant year” – the reporting year for which a return is due. The reporting deadline is the 30 June of the following year.

E.g. if the relevant year for a jurisdiction is 2023, reportable persons resident in this jurisdiction in 2023 should be included on the CRS return due by 30 June 2024.

Bold – Jurisdictions newly added to the list of participating and reportable jurisdictions with respect to the 2023 Reporting Year.

Jurisdiction	Relevant date	Relevant year
Albania	31 December 2018	2019
Andorra	31 December 2016	2017
Anguilla	31 December 2015	2016
Antigua and Barbuda	31 December 2016	2017
Argentina	31 December 2015	2016
Aruba	31 December 2016	2017
Australia	31 December 2016	2017
Austria	31 December 2016	2017
Azerbaijan	31 December 2017	2018
Bahrain	31 December 2016	2017
Barbados	31 December 2016	2017
Belgium	31 December 2015	2016
Belize	31 December 2016	2017
Bermuda	31 December 2015	2016
Brazil	31 December 2016	2017
British Virgin Islands	31 December 2015	2016
Brunei Darussalam	31 December 2016	2017
Bulgaria	31 December 2015	2016
Canada	31 December 2016	2017
Cayman Islands	31 December 2015	2016
Chile	31 December 2016	2017
China (People’s Republic of)	31 December 2016	2017
Colombia	31 December 2015	2016
Cook Islands	31 December 2016	2017
Costa Rica	31 December 2016	2017
Croatia	31 December 2015	2016
Curaçao	31 December 2016	2017
Cyprus	31 December 2015	2016
Czech Republic	31 December 2015	2016
Denmark	31 December 2015	2016
Dominica	31 December 2016	2017
Ecuador	31 December 2018	2019

Jurisdiction	Relevant date	Relevant year
Estonia	31 December 2015	2016
Faroe Islands	31 December 2015	2016
Finland	31 December 2015	2016
France	31 December 2015	2016
Germany	31 December 2015	2016
Ghana	31 December 2016	2017
Gibraltar	31 December 2015	2016
Greece	31 December 2015	2016
Greenland	31 December 2015	2016
Grenada	31 December 2016	2017
Guernsey	31 December 2015	2016
Hong Kong China	31 December 2016	2017
Hungary	31 December 2015	2016
Iceland	31 December 2016	2017
India	31 December 2015	2016
Indonesia	31 December 2016	2017
Ireland	31 December 2015	2016
Isle of Man	31 December 2015	2016
Israel	31 December 2016	2017
Italy	31 December 2015	2016
Jamaica	31 December 2022	2023
Japan	31 December 2016	2017
Kazakhstan	31 December 2018	2019
Kenya	31 December 2022	2023
Korea	31 December 2015	2016
Kuwait	31 December 2016	2017
Latvia	31 December 2015	2016
Lebanon	31 December 2016	2017
Liberia	31 December 2018	2019
Liechtenstein	31 December 2015	2016
Lithuania	31 December 2015	2016
Luxembourg	31 December 2015	2016
Macau China	31 December 2016	2017
Malaysia	31 December 2016	2017
Maldives	31 December 2018	2019
Malta	31 December 2015	2016
Marshall Islands	31 December 2016	2017
Mauritius	31 December 2016	2017
Mexico	31 December 2015	2016
Monaco	31 December 2016	2017
Montserrat	31 December 2015	2016
Morocco	31 December 2019	2020
Nauru	31 December 2016	2017
Netherlands	31 December 2015	2016
New Caledonia	31 December 2022	2023

Jurisdiction	Relevant date	Relevant year
New Zealand	31 December 2016	2017
Nigeria	31 December 2017	2018
Niue	31 December 2016	2017
Norway	31 December 2015	2016
Oman	31 December 2018	2019
Pakistan	31 December 2016	2017
Panama	31 December 2016	2017
Peru	31 December 2018	2019
Poland	31 December 2015	2016
Portugal	31 December 2015	2016
Qatar	31 December 2016	2017
Romania	31 December 2015	2016
Russian Federation	31 December 2016	2017
Saint Kitts and Nevis	31 December 2016	2017
Saint Lucia	31 December 2016	2017
Saint Vincent and the Grenadines	31 December 2016	2017
Samoa	31 December 2016	2017
San Marino	31 December 2015	2016
Saudi Arabia	31 December 2016	2017
Seychelles	31 December 2015	2016
Singapore	31 December 2016	2017
Sint Maarten	31 December 2016	2017
Slovak Republic	31 December 2015	2016
Slovenia	31 December 2015	2016
South Africa	31 December 2015	2016
Spain	31 December 2015	2016
Sweden	31 December 2015	2016
Switzerland	31 December 2016	2017
Thailand	31 December 2022	2023
The Bahamas	31 December 2016	2017
Trinidad and Tobago	31 December 2016	2017
Turkey	31 December 2016	2017
Turks & Caicos Islands	31 December 2015	2016
United Arab Emirates	31 December 2016	2017
United Kingdom	31 December 2015	2016
Uruguay	31 December 2016	2017
Vanuatu	31 December 2016	2017

Deputy Director – International

20 May 2024