



MINISTRY OF
FINANCIAL SERVICES
& HOME AFFAIRS
CAYMAN ISLANDS GOVERNMENT

INDUSTRY ADVISORY

Date: Thursday, 1 February 2018

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Common Reporting Standard (CRS): Updated Lists of Participating Jurisdictions and Reportable Jurisdictions

Industry is advised that the Department for International Tax Cooperation (DITC) has published the attached lists of CRS Participating Jurisdictions and CRS Reportable Jurisdictions, pursuant to regulation 5(3) of the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations, as amended.

These lists are extracted from Extraordinary Gazette No.2 of 2018, which is available here:

- <http://www.gov.ky/portal/page/portal/gazhome/publications/extraordinary-gazettes/2018/Ex22018.pdf>

The CRS Guidance Notes will be updated later this month to reflect these and certain other changes regarding the CRS, such as release of a revised form of Entity Self-Certification.

The AEOI Portal User Guide will also be updated to reflect new functionality on the AEOI Portal, including new processes for changing the Principal Point of Contact or Authorising Person of a Cayman Financial Institution and for deactivating a CFI.

The AEOI Portal will be reopened in early March 2018. Cayman Financial Institutions which have been unable to make their notification (i.e. register) via the AEOI Portal before then must do so by 30 April 2018. This year, the deadline is 31 May 2018 for making all new data FATCA Returns, new data CRS Returns and CRS Filing Declarations with respect to the 2017 calendar year.

-end-

GOVERNMENT

Departmental Notices

COMMON REPORTING STANDARD LIST OF PARTICIPATING JURISDICTIONS

This notice is published by the Tax Information Authority pursuant to regulation 5(3) of the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations. The following is the list of jurisdictions that are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard contained in Schedule 1 of those regulations.

This notice supersedes the notice published by Extraordinary Gazette No. 29/2017 dated Friday, 31 March 2017. This means that Azerbaijan and Pakistan have been added as Participating Jurisdictions.

Andorra	France	Nauru
Anguilla	Germany	Netherlands
Antigua and Barbuda	Ghana	New Zealand
Argentina	Gibraltar	Niue
Aruba	Greece	Norway
Australia	Greenland	Pakistan
Austria	Grenada	Panama
Azerbaijan	Guernsey	Poland
Bahamas, The	Hong Kong (China)	Portugal
Bahrain	Hungary	Qatar
Barbados	Iceland	Romania
Belgium	India	Russian Federation
Belize	Indonesia	Saint Kitts and Nevis
Bermuda	Ireland	Saint Lucia
Brazil	Isle of Man	Saint Vincent and the Grenadines
British Virgin Islands	Israel	Samoa
Brunei Darussalam	Italy	San Marino
Bulgaria	Japan	Saudi Arabia
Canada	Jersey	Seychelles
Cayman Islands	Korea	Singapore
Chile	Kuwait	Sint Maarten
China	Latvia	Slovak Republic
Colombia	Lebanon	Slovenia
Cook Islands	Liechtenstein	South Africa
Costa Rica	Lithuania	Spain
Croatia	Luxembourg	Sweden
Curaçao	Macau (China)	Switzerland
Cyprus	Malaysia	Trinidad and Tobago
Czech Republic	Malta	Turkey
Denmark	Marshall Islands	Turks and Caicos Islands
Dominica	Mauritius	United Arab Emirates
Estonia	Mexico	United Kingdom

Faroe Islands	Monaco	Uruguay
Finland	Montserrat	Vanuatu

3 January 2018

Issued by:

Tax Information Authority
Department for International Tax Cooperation
Government Administration Building, Box 135
133 Elgin Avenue
Grand Cayman KY1- 9000
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COMMON REPORTING STANDARD LIST OF REPORTABLE JURISDICTIONS

This notice is published by the Tax Information Authority for the purposes of the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations. The following is the list of jurisdictions that are to be treated as Reportable Jurisdictions for the purposes of the Common Reporting Standard contained in Schedule 1 of those regulations.

This notice supersedes the notice published by Extraordinary Gazette No. 49/2017 dated Wednesday, 14 June 2017. This means that Azerbaijan and Pakistan will be Reportable Jurisdictions for reports due in 2018 onwards and that Kuwait has been removed as a Reportable Jurisdiction for reports due in 2018 onwards.

(FOR REPORTS DUE IN 2017 ONWARDS)

Argentina	Greenland	Mexico
Belgium	Guernsey	Montserrat
Bulgaria	Hungary	Netherlands
Colombia	Iceland	Norway
Croatia	India	Poland
Cyprus	Ireland	Portugal
Czech Republic	Isle of Man	Romania
Denmark	Italy	San Marino
Estonia	Jersey	Seychelles
Faroe Islands	Korea	Slovak Republic
Finland	Latvia	Slovenia
France	Liechtenstein	South Africa
Germany	Lithuania	Spain
Gibraltar	Luxembourg	Sweden
Greece	Malta	United Kingdom

(FOR REPORTS DUE IN 2018 ONWARDS IN ADDITION TO THE ABOVE)

Andorra	Curaçao	Pakistan
Antigua and Barbuda	Dominica	Panama
Aruba	Ghana	Russian Federation
Australia	Grenada	Saint Kitts and Nevis
Austria	Hong Kong (China)	Saint Lucia
Azerbaijan	Indonesia	Saint Vincent and the Grenadines
Barbados	Israel	Samoa
Belize	Japan	Saudi Arabia
Brazil	Lebanon	Singapore
Brunei Darussalam	Macau (China)	Sint Maarten
Canada	Malaysia	Switzerland
Chile	Mauritius	Trinidad and Tobago
China	Monaco	Turkey
Cook Islands	New Zealand	Uruguay
Costa Rica	Niue	Vanuatu

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