

**COMMON REPORTING STANDARD
LIST OF PARTICIPATING JURISDICTIONS
2023 REPORTING PERIOD**

This notice is published by the Ministry of Finance, Treaty Unit for the purposes of the Bermuda International Cooperation (Tax Information Exchange Agreements) Common Reporting Standard Regulations 2017. The following is the list of jurisdictions that are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard due diligence requirements for the 2023 reporting period.

Albania	Germany
Andorra	Ghana
Anguilla	Gibraltar
Antigua and Barbuda	Greece
Aruba	Greenland
Argentina	Grenada
Australia	Guernsey
Austria	Hong Kong, China
Azerbaijan	Hungary
The Bahamas	Iceland
Bahrain	India
Barbados	Indonesia
Belgium	Ireland
Belize	Isle of Man
Bermuda	Israel
Bonaire, Saint Eustatius and Saba	Italy
Brazil	Jamaica
British Virgin Islands	Japan
Brunei Darussalam	Jersey
Bulgaria	Kazakhstan
Canada	Kenya
Cayman Islands	Korea
Chile	Kuwait
China	Latvia
Colombia	Lebanon
Cook Islands	Liechtenstein
Costa Rica	Lithuania
Croatia	Luxembourg
Curaçao	Macau (China)
Cyprus	Malaysia
Czech Republic	Maldives
Denmark	Malta
Dominica	Marshall Islands
Ecuador	Mauritius
Estonia	Mexico
Faroe Islands	Montserrat
Finland	Monaco
France	Nauru

Bermuda CRS Participating Jurisdictions List

Netherlands
New Zealand
Nigeria
Niue
Norway
Oman
Pakistan
Panama
Peru
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
Thailand
Turkey
Turks and Caicos Islands
United Arab Emirates
United Kingdom
Uruguay
Vanuatu