



States of Guernsey Income Tax

Reportable and Participating Jurisdictions for Reporting Period 2017

Bulletin 2017/9

This Bulletin is issued under the provisions of Regulation 12 of [The Income Tax \(Approved International Agreements\) \(Implementation\) \(Common Reporting Standard\) Regulations, 2015](#) (“The CRS Regulations”).

The purpose of this bulletin is to confirm the following;

1. Reportable Jurisdictions for CRS 2017 Reportable Period (1 January -31 December 2017, inclusive);
2. The revised Participating Jurisdictions list; and
3. The jurisdictions to which the Director sent information in relation to 2016 CRS data.

This Bulletin supersedes Bulletin 2017/1 and any previous Reportable and Participating Jurisdiction List published by the Director.

1. Reportable Jurisdiction List (2017)

For the CRS 2017 Reportable Period, Reporting Guernsey Financial Institutions (RGFIs) must make 2017 CRS Reports to the Director by 30 June 2018 for the following jurisdictions;

1. Andorra	31. Ghana	61. New Zealand
2. Antigua & Barbuda	32. Gibraltar	62. Niue
3. Argentina	33. Greece	63. Norway
4. Aruba	34. Greenland	64. Pakistan
5. Australia	35. Grenada	65. Panama
6. Austria	36. Hong Kong (China)	66. Poland
7. Azerbaijan	37. Hungary	67. Portugal
8. Barbados	38. Iceland	68. Romania
9. Belgium	39. India	69. Russian Federation
10. Belize	40. Indonesia	70. Saint Kitts & Nevis
11. Brazil	41. Ireland	71. Saint Lucia
12. Brunei Darussalam	42. Isle of Man	72. Saint Vincent & the Grenadines
13. Bulgaria	43. Israel	73. Samoa
14. Canada	44. Italy	74. San Marino
15. Chile	45. Japan	75. Saudi Arabia
16. China	46. Jersey	76. Seychelles
17. Colombia	47. Korea, Republic of	77. Singapore
18. Cook Islands	48. Latvia	78. Sint Maarten
19. Costa Rica	49. Lebanon	79. Slovak Republic
20. Croatia	50. Liechtenstein	80. Slovenia

21. Curaçao	51. Lithuania	81. South Africa
22. Cyprus	52. Luxembourg	82. Spain
23. Czech Republic	53. Macao (China)	83. Sweden
24. Denmark	54. Malaysia	84. Switzerland
25. Dominica	55. Malta	85. Trinidad and Tobago
26. Estonia	56. Mauritius	86. Turkey
27. Faroe Islands	57. Mexico	87. United Kingdom
28. Finland	58. Monaco	88. Uruguay
29. France	59. Montserrat	89. Vanuatu
30. Germany	60. Netherlands	

In accordance with Regulation 3 the data submitted to the Director will *only* be exchanged with the Relevant Competent Authority if all of the conditions of Regulation 3(2) have been met. Therefore in the event that a jurisdiction listed above does not meet those conditions at the time of exchange, the Director will not exchange this information, and the relevant data shall be destroyed in due course.

The Reportable Jurisdiction list for CRS 2018 Reportable Period will be published no later than 31 December 2018.

2. CRS Participating Jurisdictions

For the purposes of the CRS, a “Participating Jurisdiction” is a jurisdiction with which an agreement is in place pursuant to which it has an obligation to automatically exchange information on Reportable Accounts.

For Reporting Period 2017, Guernsey recognises the following Participating Jurisdictions;

1. Albania	35. Finland	69. Nauru
2. Andorra	36. France	70. Netherlands
3. Anguilla	37. Germany	71. New Zealand
4. Antigua & Barbuda	38. Ghana	72. Niue
5. Argentina	39. Gibraltar	73. Norway
6. Aruba	40. Greece	74. Pakistan
7. Australia	41. Greenland	75. Panama
8. Austria	42. Grenada	76. Poland
9. Azerbaijan	43. Hong Kong (China)	77. Portugal
10. Bahamas	44. Hungary	78. Qatar
11. Bahrain	45. Iceland	79. Romania
12. Barbados	46. India	80. Russian Federation
13. Belgium	47. Indonesia	81. Saint Kitts & Nevis
14. Belize	48. Ireland	82. Saint Lucia
15. Bermuda	49. Isle of Man	83. Saint Vincent and the Grenadines
16. Brazil	50. Israel	84. Samoa
17. British Virgin Islands	51. Italy	85. San Marino
18. Brunei Darussalam	52. Japan	86. Saudi Arabia
19. Bulgaria	53. Jersey	87. Seychelles
20. Canada	54. Korea, Republic of	88. Singapore
21. Cayman Islands	55. Kuwait	89. Sint Maarten
22. Chile	56. Latvia	90. Slovak Republic
23. China	57. Lebanon	91. Slovenia

24. Colombia	58. Liechtenstein	92. South Africa
25. Cook Islands	59. Lithuania	93. Spain
26. Costa Rica	60. Luxembourg	94. Sweden
27. Croatia	61. Macao (China)	95. Switzerland
28. Curacao	62. Malaysia	96. Trinidad and Tobago
29. Cyprus	63. Malta	97. Turkey
30. Czech Republic	64. Marshall Islands	98. Turks and Caicos
31. Denmark	65. Mauritius	99. United Arab Emirates
32. Dominica	66. Mexico	100. United Kingdom
33. Estonia	67. Monaco	101. Uruguay
34. Faroe Islands	68. Montserrat	102. Vanuatu

The Participating Jurisdiction list will be subject to review no later than 31 December 2018.

3. Confirmed Reportable Jurisdictions for CRS Reportable Period 2016.

Prior to CRS data transmission to Reportable Jurisdictions for Reportable Period 2016, the Director was required to be satisfied that a jurisdiction met all of the requirements of Regulation 3(2) of the CRS Regulations, specifically that;

- a) it was signatory to one of the relevant CRS Agreements and the applicable [CRS] Agreement had been given domestic legislative effect;
- b) it had elected to receive information under the Agreement; and
- c) the jurisdiction has adequate data protection safeguards in place to protect the confidentiality of the information provided.

The following Reportable Jurisdictions met all of the above requirements and accordingly data was transmitted by the Director to the following jurisdictions by the deadline of 30 September 2017;

1. Argentina	14. Hungary	27. Netherlands
2. Belgium	15. Iceland	28. Norway
3. Bulgaria	16. India	29. Poland
4. Colombia	17. Ireland	30. Portugal
5. Croatia	18. Isle of Man	31. San Marino
6. Czech Republic	19. Italy	32. Seychelles
7. Denmark	20. Jersey	33. Slovakia
8. Estonia	21. Korea, Republic of	34. Slovenia
9. Faroe Islands	22. Latvia	35. South Africa
10. Finland	23. Lithuania	36. Spain
11. France	24. Luxembourg	37. Sweden
12. Germany	25. Malta	38. United Kingdom
13. Gibraltar	26. Mexico	

The list is published pursuant to Regulation 3(3) of the CRS regulations

ENDS

12 December 2017