



Reportable and Participating Jurisdictions for Reporting Period 2019/2020

Bulletin 2019/5

This Bulletin is issued by the Director of the Revenue Service (“the Director”) 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. the provisional Reportable Jurisdictions for CRS 2019 Reportable Period (1 January – 31 December 2019, inclusive);
2. the provisional Reportable Jurisdictions for CRS 2020 Reportable Period (1 January – 31 December 2020, inclusive);
3. the revised Participating Jurisdictions list; and
4. the jurisdictions to which the Director sent information in relation to 2018 CRS data.

This Bulletin supersedes any previous Reportable and Participating Jurisdiction Lists published by the Director.

(continues)

1. Reportable Jurisdiction List (2019)

For the CRS 2019 Reportable Period, the list of reportable jurisdictions for which Reporting Guernsey Financial Institutions (“RGFIs”) will submit 2019 CRS Reports to the Director by 30 June 2020 are as follows:

1	Albania	33	Ghana	65	New Zealand
2	Andorra	34	Gibraltar	66	Nigeria
3	Antigua & Barbuda	35	Greece	67	Niue
4	Argentina	36	Greenland	68	Norway
5	Aruba	37	Grenada	69	Oman
6	Australia	38	Hong Kong	70	Pakistan
7	Austria	39	Hungary	71	Panama
8	Azerbaijan	40	Iceland	72	Poland
9	Barbados	41	India	73	Portugal
10	Belgium	42	Indonesia	74	Romania
11	Belize	43	Ireland	75	Russian Federation
12	Brazil	44	Isle of Man	76	Saint Kitts & Nevis
13	Brunei Darussalam	45	Israel	77	Saint Lucia
14	Bulgaria	46	Italy	78	Saint Vincent & the Grenadines
15	Canada	47	Japan	79	Samoa
16	Chile	48	Jersey	80	San Marino
17	China	49	Kazakhstan	81	Saudi Arabia
18	Colombia	50	Korea, Republic of	82	Seychelles
19	Cook Islands	51	Latvia	83	Singapore
20	Costa Rica	52	Lebanon	84	Sint Maarten
21	Croatia	53	Liberia	85	Slovak Republic
22	Curaçao	54	Liechtenstein	86	Slovenia
23	Cyprus	55	Lithuania	87	South Africa
24	Czech Republic	56	Luxembourg	88	Spain
25	Denmark	57	Macau (China)	89	Sweden
26	Dominica	58	Malaysia	90	Switzerland
27	Ecuador	59	Malta	91	Turkey
28	Estonia	60	Mauritius	92	United Kingdom
29	Faroe Islands	61	Mexico	93	Uruguay
30	Finland	62	Monaco	94	Vanuatu
31	France	63	Montserrat		
32	Germany	64	Netherlands		

In accordance with Regulation 3 of the CRS Regulations, 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.

2. Provisional Reportable Jurisdiction List (2020)

For the CRS 2020 Reportable Period, the provisional list of 2020 Reportable Jurisdictions also includes those Jurisdictions that have made a commitment to implement the CRS with first exchanges by 2021. The provisional full list is as follows (excluding known non-reciprocal jurisdictions):

1	Albania	34	Gibraltar	67	New Zealand
2	Andorra	35	Greece	68	Nigeria
3	Antigua & Barbuda	36	Greenland	69	Niue
4	Argentina	37	Grenada	70	Norway
5	Aruba	38	Hong Kong	71	Oman
6	Australia	39	Hungary	72	Pakistan
7	Austria	40	Iceland	73	Panama
8	Azerbaijan	41	India	74	Peru
9	Barbados	42	Indonesia	75	Poland
10	Belgium	43	Ireland	76	Portugal
11	Belize	44	Isle of Man	77	Romania
12	Brazil	45	Israel	78	Russian Federation
13	Brunei Darussalam	46	Italy	79	Saint Kitts & Nevis
14	Bulgaria	47	Japan	80	Saint Lucia
15	Canada	48	Jersey	81	Saint Vincent & the Grenadines
16	Chile	49	Kazakhstan	82	Samoa
17	China	50	Korea, Republic of	83	San Marino
18	Colombia	51	Latvia	84	Saudi Arabia
19	Cook Islands	52	Lebanon	85	Seychelles
20	Costa Rica	53	Liberia	86	Singapore
21	Croatia	54	Liechtenstein	87	Sint Maarten
22	Curaçao	55	Lithuania	88	Slovak Republic
23	Cyprus	56	Luxembourg	89	Slovenia
24	Czech Republic	57	Macau (China)	90	South Africa
25	Denmark	58	Malaysia	91	Spain
26	Dominica	59	Maldives	92	Sweden
27	Ecuador	60	Malta	93	Switzerland
28	Estonia	61	Mauritius	94	Turkey
29	Faroe Islands	62	Mexico	95	United Kingdom
30	Finland	63	Monaco	96	Uruguay
31	France	64	Montserrat	97	Vanuatu
32	Germany	65	Morocco		
33	Ghana	66	Netherlands		

In accordance with Regulation 3 of the CRS Regulations, 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 2020 Reportable Period will be published no later than 31 December 2020.

3. 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 CRS Reporting Period 2020, Guernsey recognises the following Participating Jurisdictions:

1	Albania	38	Germany	75	Netherlands
2	Andorra	39	Ghana	76	New Zealand
3	Anguilla	40	Gibraltar	77	Nigeria
4	Antigua & Barbuda	41	Greece	78	Niue
5	Argentina	42	Greenland	79	Norway
6	Aruba	43	Grenada	80	Oman
7	Australia	44	Hong Kong	81	Pakistan
8	Austria	45	Hungary	82	Panama
9	Azerbaijan	46	Iceland	83	Peru
10	Bahamas	47	India	84	Poland
11	Bahrain	48	Indonesia	85	Portugal
12	Barbados	49	Ireland	86	Qatar
13	Belgium	50	Isle of Man	87	Romania
14	Belize	51	Israel	88	Russian Federation
15	Bermuda	52	Italy	89	Saint Kitts & Nevis
16	Brazil	53	Japan	90	Saint Lucia
17	British Virgin Islands	54	Jersey	91	Saint Vincent & the Grenadines
18	Brunei Darussalam	55	Kazakhstan	92	Samoa
19	Bulgaria	56	Korea, Republic of	93	San Marino
20	Canada	57	Kuwait	94	Saudi Arabia
21	Cayman Islands	58	Latvia	95	Seychelles
22	Chile	59	Lebanon	96	Singapore
23	China	60	Liechtenstein	97	Sint Maarten
24	Colombia	61	Lithuania	98	Slovak Republic
25	Cook Islands	62	Liberia	99	Slovenia
26	Costa Rica	63	Luxembourg	100	South Africa
27	Croatia	64	Macau (China)	101	Spain
28	Curaçao	65	Malaysia	102	Sweden
29	Cyprus	66	Maldives	103	Switzerland
30	Czech Republic	67	Malta	104	Trinidad & Tobago
31	Denmark	68	Marshall Islands	105	Turkey
32	Dominica	69	Mauritius	106	Turks & Caicos Islands
33	Ecuador	70	Mexico	107	United Arab Emirates
34	Estonia	71	Monaco	108	United Kingdom
35	Faroe Islands	72	Montserrat	109	Uruguay
36	Finland	73	Morocco	110	Vanuatu
37	France	74	Nauru		

The Participating Jurisdiction list will be subject to review no later than 31 December 2020.

4. Confirmed Reportable Jurisdictions for CRS Reportable Period 2018

Prior to CRS data transmission to Reportable Jurisdictions for Reportable Period 2018, 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 2019:

1	Andorra	23	Gibraltar	45	Mexico
2	Antigua & Barbuda	24	Greece	46	Monaco
3	Argentina	25	Greenland	47	Netherlands
4	Australia	26	Hong Kong	48	New Zealand
5	Austria	27	Hungary	49	Norway
6	Azerbaijan	28	Iceland	50	Pakistan
7	Barbados	29	India	51	Panama
8	Belgium	30	Indonesia	52	Poland
9	Brazil	31	Ireland	53	Portugal
10	Canada	32	Isle of Man	54	San Marino
11	Chile	33	Israel	55	Saudi Arabia
12	China	34	Italy	56	Seychelles
13	Colombia	35	Japan	57	Singapore
14	Cook Islands	36	Jersey	58	Slovak Republic
15	Croatia	37	Korea, Republic of	59	Slovenia
16	Czech Republic	38	Latvia	60	South Africa
17	Denmark	39	Liechtenstein	61	Spain
18	Estonia	40	Lithuania	62	Sweden
19	Faroe Islands	41	Luxembourg	63	Switzerland
20	Finland	42	Malaysia	64	United Kingdom
21	France	43	Malta	65	Uruguay
22	Germany	44	Mauritius		

This list is published pursuant to Regulation 3(3) of the CRS Regulations.

5. Reportable period 2019 – Validation change

For CRS reporting for 2019 data, the existing [CRS Status Message XML Schema User Guide](#) and the schema validations continue to apply.

6. IGOR User Guide

The IGOR User Guide for CbCR, CRS & FATCA is available to provide IGOR users with assistance with their reporting at:

<https://www.gov.gg/crs>

7. IGOR Points of Contact

Registered financial institutions should check that their existing IGOR points of contact and their email addresses are current and correct.

ENDS

31 December 2019