

Reportable and Participating Jurisdictions for Reporting Period 2020/2021

Bulletin 2020/4

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 Reportable Jurisdictions for CRS 2020 Reportable Period (1 January – 31 December 2020, inclusive);
2. the provisional Reportable Jurisdictions for CRS 2021 Reportable Period (1 January – 31 December 2021, inclusive);
3. the revised Participating Jurisdictions list; and
4. the jurisdictions to which the Director sent information in relation to 2019 CRS data.

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

(continues)

1. Reportable Jurisdiction List (2020)

For the CRS 2020 Reportable Period, the list of reportable jurisdictions for which Reporting Guernsey Financial Institutions (“RGFIs”) will submit 2020 CRS Reports to the Director by 30 June 2021 are as follows:

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

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.

2. Provisional Reportable Jurisdiction List (2021)

For the CRS 2021 Reportable Period, the provisional list of 2021 Reportable Jurisdictions also includes those Jurisdictions that have made a commitment to implement the CRS with first exchanges by 2022. The provisional full list is as follows (excluding known non-reciprocal jurisdictions):

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

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 2021, Guernsey recognises the following Participating Jurisdictions:

1	Albania	40	Ghana	80	Netherlands
2	Andorra	41	Gibraltar	81	New Zealand
3	Anguilla	42	Greece	82	Nigeria
4	Antigua & Barbuda	43	Greenland	83	Niue
5	Argentina	44	Grenada	84	Norway
6	Aruba	45	Hong Kong	85	Oman
7	Australia	46	Hungary	86	Pakistan
8	Austria	47	Iceland	87	Panama
9	Azerbaijan	48	India	88	Peru
10	Bahamas	49	Indonesia	89	Poland
11	Bahrain	50	Ireland	90	Portugal
12	Barbados	51	Isle of Man	91	Qatar
13	Belgium	52	Israel	92	Romania
14	Belize	53	Italy	93	Russian Federation
15	Bermuda	54	Japan	94	Saint Kitts & Nevis
16	Brazil	55	Jersey	95	Saint Lucia
17	British Virgin Islands	56	Jordan	96	Saint Vincent & the Grenadines
18	Brunei Darussalam	57	Kazakhstan	97	Samoa
19	Bulgaria	58	Kenya	98	San Marino
20	Canada	59	Korea, Republic of	99	Saudi Arabia
21	Cayman Islands	60	Kuwait	100	Seychelles
22	Chile	61	Latvia	101	Singapore
23	China	62	Lebanon	102	Sint Maarten
24	Colombia	63	Liechtenstein	103	Slovak Republic
25	Cook Islands	64	Lithuania	104	Slovenia
26	Costa Rica	65	Liberia	105	South Africa
27	Croatia	66	Luxembourg	106	Spain
28	Curaçao	67	Macau (China)	107	Sweden
29	Cyprus	68	Malaysia	108	Switzerland
30	Czech Republic	69	Maldives	109	Thailand
31	Denmark	70	Malta	110	Trinidad & Tobago
32	Dominica	71	Marshall Islands	111	Turkey
33	Ecuador	72	Mauritius	112	Turks & Caicos Islands
34	Estonia	73	Mexico	113	United Arab Emirates
35	Faroe Islands	75	Monaco	114	United Kingdom
36	Finland	76	Montenegro	115	Uruguay
37	France	77	Montserrat	116	Vanuatu
38	Georgia	78	Morocco		
39	Germany	79	Nauru		

4. Confirmed Reportable Jurisdictions for CRS Reportable Period 2019

Prior to CRS data transmission to Reportable Jurisdictions for Reportable Period 2019, 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 approved extended deadline of 31 December 2020:

1	Andorra	25	Germany	49	Monaco
2	Antigua & Barbuda	26	Gibraltar	50	Netherlands
3	Argentina	27	Greece	51	New Zealand
4	Australia	28	Greenland	52	Norway
5	Austria	29	Hong Kong (China)	53	Pakistan
6	Azerbaijan	30	Hungary	54	Panama
7	Barbados	31	Iceland	55	Peru
8	Belgium	32	India	56	Poland
9	Brazil	33	Indonesia	57	Portugal
10	Canada	34	Ireland	58	Saint Lucia
11	Chile	35	Isle of Man	59	San Marino
12	China (People's Republic of)	36	Israel	60	Saudi Arabia
13	Colombia	37	Italy	61	Seychelles
14	Cook Islands	38	Japan	62	Singapore
15	Costa Rica	39	Jersey	63	Slovak Republic
16	Croatia	40	Korea, Republic of	64	Slovenia
17	Curaco	41	Latvia	65	South Africa
18	Cyprus	42	Liechtenstein	66	Spain
19	Czech Republic	43	Lithuania	67	Sweden
20	Denmark	44	Luxembourg	68	Switzerland
21	Estonia	45	Malaysia	69	Turkey
22	Faroe Islands	46	Malta	70	United Kingdom
23	Finland	47	Mauritius	71	Uruguay
24	France	48	Mexico		

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

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