

## **Bulletin 2022/1**

### **Reportable and Participating Jurisdictions for Reporting Period 2021/2022**

This Bulletin is issued under the provisions of Regulation 12 of The Income Tax (Approved International Agreements) (Implementation) (Common Reporting Standard) Regulations, 2015

The purpose of this bulletin is to confirm the following:

- The Reportable Jurisdictions for CRS 2021.
- The provisional Reportable Jurisdictions for CRS 2022.
- The revised Participating Jurisdictions List.
- The jurisdictions to which the Director sent information in relation to 2020 CRS data.

**N Garland**  
**Head of Policy (Deputy Director)**  
**7 January 2022**

## 1. Reportable Jurisdiction List (2021)

For the CRS 2021 Reportable Period, the list of reportable jurisdictions for which Reporting Guernsey Financial Institutions (“RGFIs”) will submit 2021 CRS Reports to the Director by 30 June 2022 are as follows:

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	Jamaica	80	Saint Kitts & Nevis
15	Canada	48	Japan	81	Saint Lucia
16	Chile	49	Jersey	82	Saint Vincent & the Grenadines
17	China	50	Kazakhstan	83	Samoa
18	Colombia	51	Kenya	84	San Marino
19	Cook Islands	52	Korea	85	Saudi Arabia
20	Costa Rica	53	Latvia	86	Seychelles
21	Croatia	54	Lebanon	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	Macao	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

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 the conditions of Regulation 3(2) have been met. Therefore, if 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 (2022)

For the CRS 2022 Reportable Period, the provisional list of 2022 Reportable Jurisdictions also includes those Jurisdictions that have made a commitment to implement the CRS with first exchanges by 2023. The provisional full list is as follows (excluding known non-reciprocal jurisdictions):

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

### 3. CRS Participating Jurisdictions

For CRS Reporting Period 2022, Guernsey recognises the following Participating Jurisdictions:

1	Albania	41	Gibraltar	81	New Zealand
2	Andorra	42	Greece	82	Nigeria
3	Anguilla	43	Greenland	83	Niue
4	Antigua & Barbuda	44	Grenada	84	Norway
5	Argentina	45	Hong Kong	85	Oman
6	Aruba	46	Hungary	86	Pakistan
7	Australia	47	Iceland	87	Panama
8	Austria	48	India	88	Peru
9	Azerbaijan	49	Indonesia	89	Poland
10	Bahamas	50	Ireland	90	Portugal
11	Bahrain	51	Isle of Man	91	Qatar
12	Barbados	52	Israel	92	Romania
13	Belgium	53	Italy	93	Russian Federation
14	Belize	54	Jamaica	94	Rwanda
15	Bermuda	55	Japan	95	Saint Kitts & Nevis
16	Brazil	56	Jersey	96	Saint Lucia
17	British Virgin Islands	57	Jordan	97	Saint Vincent & the Grenadines
18	Brunei Darussalam	58	Kazakhstan	98	Samoa
19	Bulgaria	59	Kenya	99	San Marino
20	Canada	60	Korea	100	Saudi Arabia
21	Cayman Islands	61	Kuwait	101	Seychelles
22	Chile	62	Latvia	102	Singapore
23	China	63	Lebanon	103	Slovak Republic
24	Colombia	64	Liechtenstein	104	Slovenia
25	Cook Islands	65	Lithuania	105	South Africa
26	Costa Rica	66	Luxembourg	106	Spain
27	Croatia	67	Macao	107	Sweden
28	Curaçao	68	Malaysia	108	Switzerland
29	Cyprus	69	Maldives	109	Thailand
30	Czech Republic	70	Malta	110	Turkey
31	Denmark	71	Marshall Islands	111	Turks & Caicos Islands
32	Dominica	72	Mauritius	112	Uganda
33	Ecuador	73	Mexico	113	Ukraine
34	Estonia	74	Moldova	114	United Arab Emirates
35	Faroe Islands	75	Monaco	115	United Kingdom
36	Finland	76	Montenegro	116	Uruguay
37	France	77	Montserrat	117	Vanuatu
38	Georgia	78	Morocco		
39	Germany	79	Nauru		
40	Ghana	80	Netherlands		

#### 4. Confirmed Reportable Jurisdictions for CRS Reportable Period 2020

Prior to CRS data transmission to Reportable Jurisdictions for Reportable Period 2020, the Director was required to be satisfied that a jurisdiction met all 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 the above requirements and accordingly data was transmitted by the Director to the following jurisdictions by the deadline of 30 September 2021:

1	Albania	26	Germany	51	Netherlands
2	Andorra	27	Gibraltar	52	New Zealand
3	Argentina	28	Greece	53	Nigeria
4	Australia	29	Greenland	54	Norway
5	Austria	30	Hong Kong	55	Pakistan
6	Azerbaijan	31	Hungary	56	Panama
7	Barbados	32	Iceland	57	Peru
8	Belgium	33	India	58	Poland
9	Brazil	34	Indonesia	59	Portugal
10	Canada	35	Ireland	60	Saint Lucia
11	Chile	36	Isle of Man	61	San Marino
12	China	37	Israel	62	Saudi Arabia
13	Cook Islands	38	Italy	63	Seychelles
14	Colombia	39	Japan	64	Singapore
15	Costa Rica	40	Jersey	65	Slovak Republic
16	Croatia	41	Korea	66	Slovenia
17	Curacao	42	Latvia	67	South Africa
18	Cyprus	43	Liechtenstein	68	Spain
19	Czech Republic	44	Lithuania	69	Sweden
20	Denmark	45	Luxembourg	70	Switzerland
21	Ecuador	46	Malaysia	71	Turkey
22	Estonia	47	Malta	72	United Kingdom
23	Faroe Islands	48	Mauritius	73	Uruguay
24	Finland	49	Mexico		
25	France	50	Monaco		