

**Bulletin 2023/01**

**Reportable and Participating Jurisdictions for Reporting Period 2022/2023**

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:

1. The Reportable Jurisdictions for CRS 2022.
2. The provisional Reportable Jurisdictions for CRS 2023.
3. The revised Participating Jurisdictions List.
4. The jurisdictions to which the Director sent information in relation to 2021 CRS data.

**N Garland**  
**Head of Policy (Deputy Director)**  
**18 January 2023**

## 1. Reportable Jurisdiction List (2022 Reportable Period)

For the CRS 2022 Reportable Period, the list of reportable jurisdictions for which Reporting Guernsey Financial Institutions (“RGFIs”) will submit 2022 CRS Reports to the Director by 30 June 2023 are as follows:

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

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 (2023 Reportable Period)

For the CRS 2023 Reportable Period, the provisional list of 2023 Reportable Jurisdictions also includes those Jurisdictions that have made a commitment to implement the CRS with first exchanges by 2024. The provisional full list is as follows (excluding known non-reciprocal jurisdictions):

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

### 3. CRS Participating Jurisdictions (2023 Reportable Period)

For CRS Reporting Period 2023, 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	Sint Maarten
24	Colombia	64	Liechtenstein	104	Slovak Republic
25	Cook Islands	65	Lithuania	105	Slovenia
26	Costa Rica	66	Luxembourg	106	South Africa
27	Croatia	67	Macao	107	Spain
28	Curaçao	68	Malaysia	108	Sweden
29	Cyprus	69	Maldives	109	Switzerland
30	Czech Republic	70	Malta	110	Thailand
31	Denmark	71	Marshall Islands	111	Trinidad & Tobago
32	Dominica	72	Mauritius	112	Tunisia
33	Ecuador	73	Mexico	113	Turkey
34	Estonia	74	Moldova	114	Turks & Caicos Islands
35	Faroe Islands	75	Monaco	115	Uganda
36	Finland	76	Montenegro	116	Ukraine
37	France	77	Montserrat	117	United Arab Emirates
38	Georgia	78	Morocco	118	United Kingdom
39	Germany	79	Nauru	119	Uruguay
40	Ghana	80	Netherlands	120	Vanuatu

#### 4. Confirmed Reportable Jurisdictions for CRS 2021 Reportable Period

Prior to CRS data transmission to Reportable Jurisdictions for Reportable Period 2021, 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 2022:

1	Albania	31	Grenada	61	Pakistan
2	Andorra	32	Hong Kong	62	Panama
3	Antigua & Barbuda	33	Hungary	63	Peru
4	Argentina	34	Iceland	64	Poland
5	Australia	35	India	65	Portugal
6	Austria	36	Indonesia	66	Saint Lucia
7	Azerbaijan	37	Ireland	67	San Marino
8	Barbados	38	Isle of Man	68	Saudi Arabia
9	Belgium	39	Israel	69	Seychelles
10	Brazil	40	Italy	70	Singapore
11	Canada	41	Jamaica	71	Slovak Republic
12	Chile	42	Japan	72	Slovenia
13	China	43	Jersey	73	South Africa
14	Colombia	44	Kazakhstan	74	Spain
15	Cook Islands	45	Korea	75	Sweden
16	Croatia	46	Latvia	76	Switzerland
17	Curacao	47	Liechtenstein	77	United Kingdom
18	Cyprus	48	Lithuania	78	Uruguay
19	Czech Republic	49	Luxembourg		
20	Denmark	50	Malaysia		
21	Ecuador	51	Maldives		
22	Estonia	52	Malta		
23	Faroe Islands	53	Mauritius		
24	Finland	54	Mexico		
25	France	55	Monaco		
26	Germany	56	Netherlands		
27	Ghana	57	New Zealand		
28	Gibraltar	58	Nigeria		
29	Greece	59	Norway		
30	Greenland	60	Monaco		

Ends.