

Bulletin 2024/01.**CRS Reportable and Participating Jurisdictions for Reporting Period 2023/2024**

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. The Reportable Jurisdictions for CRS 2023 Reportable Period.
2. The provisional Reportable Jurisdictions for CRS 2024 Reportable Period.
3. The Participating Jurisdictions List for CRS 2024 Reportable Period.

The Participating Jurisdictions are all signatories to a relevant international agreement with Guernsey, enabling the automatic exchange of financial account information. The following 10 jurisdictions have been removed as the necessary process to complete the signing of a relevant international agreement with Guernsey has not yet been completed. Those jurisdictions being Armenia; Georgia; Jordan; Moldova; Montenegro; Morocco; Rwanda; Tunisia; Uganda and Ukraine.

4. The jurisdictions to which the Director sent information in relation to CRS 2022 Reportable Period data.

N Garland
Head of Policy (Deputy Director)
4 January 2024

1. Reportable Jurisdiction List (2023 Reportable Period)

For the CRS 2023 Reportable Period, the list of reportable jurisdictions for which Reporting Guernsey Financial Institutions (“RGFIs”) will submit 2023 CRS Reports to the Director by 30 June 2024 are as follows:

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	Saint Kitts & Nevis
12	Brazil	48	Jamaica	84	Saint Lucia
13	Brunei Darussalam	49	Japan	85	Saint Vincent & the Grenadines
14	Bulgaria	50	Jersey	86	Samoa
15	Canada	51	Jordan	87	San Marino
16	Chile	52	Kazakhstan	88	Saudi Arabia
17	China	53	Kenya	89	Seychelles
18	Colombia	54	Korea	90	Singapore
19	Cook Islands	55	Latvia	91	Sint Maarten
20	Costa Rica	56	Lebanon	92	Slovak Republic
21	Croatia	57	Liechtenstein	93	Slovenia
22	Curaçao	58	Lithuania	94	South Africa
23	Cyprus	59	Luxembourg	95	Spain
24	Czech Republic	60	Macao	96	Sweden
25	Denmark	61	Malaysia	97	Switzerland
26	Dominica	62	Maldives	98	Thailand
27	Ecuador	63	Malta	99	Trinidad & Tobago
28	Estonia	64	Mauritius	100	Tunisia
29	Faroe Islands	65	Mexico	101	Turkey
30	Finland	66	Moldova	102	Ukraine
31	France	67	Monaco	103	United Kingdom
32	Georgia	68	Montenegro	104	Uruguay
33	Germany	69	Montserrat	105	Vanuatu
34	Ghana	70	Netherlands		
35	Gibraltar	71	New Zealand		
36	Greece	72	Nigeria		

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 (2024 Reportable Period)

For the CRS 2024 Reportable Period, the provisional list of 2024 Reportable Jurisdictions also includes those Jurisdictions that have made a commitment to implement the CRS with first exchanges by 2025. The provisional full list is as follows (excluding known non-reciprocal jurisdictions):

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

3. CRS Participating Jurisdictions (2024 Reportable Period)

For CRS Reporting Period 2024, Guernsey recognises the following Participating Jurisdictions:

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

4. Confirmed Reportable Jurisdictions for CRS 2022 Reportable Period

Prior to CRS data transmission to Reportable Jurisdictions for Reportable Period 2022, 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 2023:

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

Ends.