

**COMMON REPORTING STANDARD
LIST OF REPORTABLE JURISDICTIONS
2018 REPORTING PERIOD**

This notice is published by the Ministry of Finance, Treaty Unit for the purposes of the Bermuda International Cooperation (Tax Information Exchange Agreements) Common Reporting Standard Regulations 2017, in accordance with Regulation 4(18). The following is the list of jurisdictions that are to be treated as Reportable Jurisdictions for the purposes of the Common Reporting Standard for the 2018 reporting period, who will receive 2018 calendar year CRS information from Bermuda in 2019.

Newly added jurisdictions for the 2018 reporting period have been italicized for convenience.

Andorra	Japan
<i>Antigua and Barbuda</i>	Korea
Argentina	Latvia
Australia	Liechtenstein
Austria	Lithuania
<i>Azerbaijan</i>	Luxembourg
<i>Barbados</i>	Malaysia
Belgium	Malta
Brazil	Mauritius
Bulgaria	Mexico
Canada	<i>Monaco</i>
Chile	Netherlands
China	New Zealand
Colombia	Norway
Croatia	<i>Pakistan</i>
Czech Republic	<i>Panama</i>
Denmark	Poland
Estonia	Portugal
Faroe Islands	Romania
Finland	Russia
France	San Marino
Germany	Saudi Arabia
Greece	Seychelles
Greenland	Singapore
<i>Guernsey</i>	Slovak Republic
Hungary	Slovenia
Iceland	South Africa
India	Spain
Indonesia	Sweden
Ireland	<i>Switzerland</i>
<i>Isle of Man</i>	United Kingdom
Italy	Uruguay