COMMON REPORTING STANDARD LIST OF PARTICIPATING JURISDICTIONS 2022 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. The following is the list of jurisdictions that are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard due diligence requirements for the 2022 reporting period.

Albania Germany
Andorra Ghana
Anguilla Gibraltar
Antigua and Barbuda Greece
Aruba Greenland

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Argentina Grenada
Australia Guernsey

Austria Hong Kong, China Azerbaijan Hungary

The Bahamas Iceland
Bahrain India
Barbados Indonesia
Belgium Ireland
Bolizo

Belize Isle of Man
Bermuda Israel

Bonaire, Saint Eustatius and Saba Italy
Brazil Jamaica
British Virgin Islands Japan
Brunei Darussalam Jersey

Brunei Darussalam

Bulgaria

Canada

Cayman Islands

Chile

Jersey

Kazakhstan

Korea

Kuwait

Latvia

China Lebanon
Colombia Liechtenstein
Cook Islands Lithuania
Costa Rica Luxembourg
Croatia Macau (China)
Curaçao Malaysia
Cyprus Maldives

Czech Republic Malta
Denmark Marshall Islands

Dominica Mauritius
Ecuador Mexico
Estonia Montserrat
Faroe Islands Monaco
Finland Nauru
France Netherlands

Bermuda CRS Participating Jurisdictions List

| New | Zea | land |
|-----|-----|------|
|-----|-----|------|

Nigeria

Norway

Oman

Pakistan

Panama

Peru

Poland

Portugal

Qatar

Romania

Russia

Saint Kitts and Nevis

Saint Lucia

Saint Vincent and the Grenadines

Samoa

San Marino

Saudi Arabia

Seychelles

Singapore

Sint Maarten

Slovak Republic

Slovenia

South Africa

Spain

Sweden

Switzerland

Turkey

Turks and Caicos Islands

United Arab Emirates

United Kingdom

Uruguay

Vanuatu