

CAYMAN ISLANDS



GAZETTE

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COMMERCIAL

General Commercial Notice

COMMON REPORTING STANDARD LIST OF REPORTABLE JURISDICTIONS

This notice is published by the Tax Information Authority for the purposes of the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations. The following is the list of jurisdictions that are to be treated as Reportable Jurisdictions for the purposes of the Common Reporting Standard contained in Schedule 1 of those regulations.

This notice supersedes the notice published by Extraordinary Gazette No. 38/2019 dated Friday, 14 June 2019. This means that Albania, Ecuador, Kazakhstan, Maldives, Nigeria, Oman, and Peru will be Reportable Jurisdictions for reports due in 2020 onwards.

FOR REPORTS DUE IN 2017 ONWARDS

Argentina	Greenland	Mexico
Belgium	Guernsey	Montserrat
Bulgaria	Hungary	Netherlands
Colombia	Iceland	Norway
Croatia	India	Poland
Cyprus	Ireland	Portugal
Czech Republic	Isle of Man	Romania
Denmark	Italy	San Marino
Estonia	Jersey	Seychelles
Faroe Islands	Korea	Slovak Republic
Finland	Latvia	Slovenia
France	Liechtenstein	South Africa
Germany	Lithuania	Spain
Gibraltar	Luxembourg	Sweden
Greece	Malta	United Kingdom

FOR REPORTS DUE IN 2018 ONWARDS (IN ADDITION TO THE ABOVE)

Andorra	Curaçao	Panama
Antigua and Barbuda	Dominica	Russian Federation
Aruba	Grenada	Saint Kitts and Nevis
Australia	Hong Kong (China)	Saint Lucia
Austria	Indonesia	Saint Vincent and the Grenadines
Azerbaijan	Israel	Samoa
Barbados	Japan	Saudi Arabia
Belize	Lebanon	Singapore
Brazil	Macau (China)	Sint Maarten
Brunei Darussalam	Malaysia	Switzerland
Canada	Mauritius	Trinidad and Tobago
Chile	Monaco	Turkey
China	New Zealand	Uruguay
Cook Islands	Niue	Vanuatu
Costa Rica	Pakistan	

FOR REPORTS DUE IN 2019 ONWARDS (IN ADDITION TO THE ABOVE)

Ghana	Kuwait	
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FOR REPORTS DUE IN 2020 ONWARDS (IN ADDITION TO THE ABOVE)

Ecuador	Maldives	Oman
Kazakhstan	Nigeria	Peru

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