

**LIST OF PARTICIPATING JURISDICTIONS ISSUED BY THE INTERNATIONAL TAX
AUTHORITY IN ACCORDANCE WITH SECTION 25 (3) OF THE MUTUAL LEGAL
ASSISTANCE (TAX MATTERS) ACT, 2003 AS AMENDED BY ACT NO. 17 OF 2015
(the Act)**



Common Reporting Standard List of Participating Jurisdictions

[Gazetted 25th February, 2016]

In accordance with section 25 (3) of the Act, the following is the list of countries/jurisdictions that are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard contained in Schedule 1 of the aforementioned Act. This list replaces the previous list *Gazetted* on 11th February, 2016.

COUNTRY/JURISDICTION	COUNTRY/JURISDICTION
ALBANIA	ANDORRA
ANGUILLA	ANTIGUA & BARBUDA
ARGENTINA	ARUBA
AUSTRALIA	AUSTRIA
BARBADOS	BELGIUM
BELIZE	BERMUDA
BRAZIL	BRUNEI DARUSSALAM
BULGARIA	CANADA
CAYMAN ISLANDS	CHILE

CHINA (PEOPLE'S REPUBLIC OF)	COLOMBIA
COOK ISLANDS	COSTA RICA
CROATIA	CURAÇAO
CYPRUS	CZECH REPUBLIC
DENMARK	DOMINICA
ESTONIA	FAROE ISLANDS
FINLAND	FRANCE
GERMANY	GHANA
GIBRALTAR	GREECE
GREENLAND	GRENADA
GUERNSEY	HONG KONG (CHINA)
HUNGARY	ICELAND
INDIA	INDONESIA
IRELAND	ISLE OF MAN
ISRAEL	ITALY
JAPAN	JERSEY
KOREA	KUWAIT
LATVIA	LIECHTENSTEIN
LITHUANIA	LUXEMBOURG
MACAO (CHINA)	MALAYSIA
MALTA	MARSHALL ISLANDS
MAURITIUS	MEXICO
MONACO	MONTSERRAT

NETHERLANDS	NEW ZEALAND
NIUE	NORWAY
PANAMA	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	THE BAHAMAS
TRINIDAD AND TOBAGO	TURKEY
TURKS AND CAICOS ISLANDS	UNITED ARAB EMIRATES
UNITED KINGDOM	URUGUAY

Dated this 16th day of February, 2016

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