

**COMMON REPORTING STANDARD  
LIST OF REPORTABLE JURISDICTIONS  
2020 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 2020 reporting period, who will receive 2020 calendar year CRS information from Bermuda in 2021.

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