

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