

LIST OF PARTICIPATING JURISDICTIONS

Pursuant to Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations, 2017 released on 29th June 2017, the following list of jurisdictions are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard mentioned in the regulations.

1.	Albania	28.	Cyprus	55.	Korea	82.	Portugal
2.	Andorra	29.	Czech Republic	56.	Kuwait	83.	Qatar
3.	Anguilla	30.	Denmark	57.	Latvia	84.	Romania
4.	Antigua y Barbuda	31.	Dominica	58.	Lebanon	85.	Russian Federation
5.	Argentina	32.	Ecuador	59.	Liechtenstein	86.	Saint Kitts and Nevis
6.	Aruba	33.	Estonia	60.	Lithuania	87.	Saint Lucia
7.	Australia	34.	Faroe Islands	61.	Luxembourg	88.	Saint Vincent and the Grenadines
8.	Austria	35.	Finland	62.	Macao (China)	89.	Samoa
9.	Azerbaijan	36.	France	63.	Malaysia	90.	San Marino
10.	Bahamas	37.	Germany	64.	Maldives	91.	Saudi Arabia
11.	Bahrain	38.	Ghana	65.	Malta	92.	Seychelles
12.	Barbados	39.	Gibraltar	66.	Marshall Islands	93.	Singapore
13.	Belgium	40.	Greece	67.	Mauritius	94.	Sint Maarten
14.	Belize	41.	Greenland	68.	Mexico	95.	Slovak Republic
15.	Bermuda	42.	Grenada	69.	Monaco	96.	Slovenia
16.	Brazil	43.	Guernsey	70.	Montserrat	97.	South Africa
17.	British Virgin Islands	44.	Hong Kong (China)	71.	Nauru	98.	Spain
18.	Bulgaria	45.	Hungary	72.	Netherlands	99.	Sweden
19.	Canada	46.	Iceland	73.	New Zealand	100.	Switzerland
20.	Cayman Islands	47.	India	74.	Nigeria	101.	Trinidad and Tobago
21.	Chile	48.	Indonesia	75.	Niue	102.	Turkey
22.	China	49.	Ireland	76.	Norway	103.	Turks and Caicos Islands
23.	Colombia	50.	Isle of Man	77.	Oman	104.	United Arab Emirates
24.	Cook Islands	51.	Italy	78.	Pakistan	105.	United Kingdom
25.	Costa Rica	52.	Japan	79.	Panama	106.	Uruguay
26.	Croatia	53.	Jersey	80.	Peru	107.	Vanuatu
27.	Curacao	54.	Kazakhstan	81.	Poland		

Note: the list of Participating jurisdiction will be updated from time to time.