

LIST OF REPORTABLE 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 Reportable Jurisdictions for the purposes of the Common Reporting Standard mentioned in the regulations.

1.	Antigua and Barbuda	16.	Finland	31.	Liechtenstein	46.	Sweden
2.	Argentina	17.	France	32.	Luxembourg	47.	Switzerland
3.	Australia	18.	Germany	33.	Malta	48.	Turkey
4.	Austria	19.	Gibraltar	34.	Netherlands	49.	United Kingdom
5.	Belgium	20.	Greece	35.	New Zealand	50.	Uruguay
6.	Brazil	21.	Guernsey	36.	Norway		
7.	Chile	22.	Hong Kong, China	37.	Poland		
8.	China	23.	Hungary	38.	Portugal		
9.	Costa Rica	24.	Indonesia	39.	Saint Lucia		
10.	Croatia	25.	Ireland	40.	Saudi Arabia		
11.	Cyprus	26.	Isle of Man	41.	Singapore		
12.	Czech Republic	27.	Italy	42.	Slovak Republic		
13.	Denmark	28.	Japan	43.	Slovenia		
14.	Estonia	29.	Jersey	44.	South Africa		
15.	Faroe Islands	30.	Korea	45.	Spain		

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