

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	30.	Denmark	59.	Kuwait	88.	Portugal
2.	Andorra	31.	Dominica	60.	Latvia	89.	Qatar
3.	Anguilla	32.	Ecuador	61.	Lebanon	90.	Romania
4.	Antigua and Barbuda	33.	Estonia	62.	Liberia	91.	Russian Federation
5.	Argentina	34.	Faroe Islands	63.	Liechtenstein	92.	Saint Kitts and Nevis
6.	Aruba	35.	Finland	64.	Lithuania	93.	Saint Lucia
7.	Australia	36.	France	65.	Luxembourg	94.	Saint Vincent and the Grenadines
8.	Austria	37.	New Caledonia	66.	Macao (China)	95.	Samoa
9.	Azerbaijan	38.	Germany	67.	Malaysia	96.	San Marino
10.	Bahamas	39.	Ghana	68.	Maldives	97.	Saudi Arabia
11.	Bahrain	40.	Gibraltar	69.	Malta	98.	Seychelles
12.	Barbados	41.	Greece	70.	Marshall Islands	99.	Singapore
13.	Belgium	42.	Greenland	71.	Mauritius	100.	Sint Maarten
14.	Belize	43.	Grenada	72.	Mexico	101.	Slovak Republic
15.	Bermuda	44.	Guernsey	73.	Moldova	102.	Slovenia
16.	Brazil	45.	Hong Kong (China)	74.	Monaco	103.	South Africa
17.	British Virgin Islands	46.	Hungary	75.	Montserrat	104.	Spain
18.	Bulgaria	47.	Iceland	76.	Morocco	105.	Sweden
19.	Canada	48.	India	77.	Nauru	106.	Switzerland
20.	Cayman Islands	49.	Indonesia	78.	Netherlands	107.	Turkey
21.	Chile	50.	Ireland	79.	New Zealand	108.	Turks and Caicos Islands
22.	China	51.	Isle of Man	80.	Nigeria	109.	Uganda
23.	Colombia	52.	Italy	81.	Niue	110.	United Arab Emirates
24.	Cook Islands	53.	Jamaica	82.	Norway	111.	United Kingdom
25.	Costa Rica	54.	Japan	83.	Oman	112.	Uruguay
26.	Croatia	55.	Jersey	84.	Pakistan	113.	Vanuatu
27.	Curacao	56.	Kazakhstan	85.	Panama		
28.	Cyprus	57.	Kenya	86.	Peru		
29.	Czech Republic	58.	Korea	87.	Poland		

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