



MINISTRY OF
FINANCIAL SERVICES
& HOME AFFAIRS
CAYMAN ISLANDS GOVERNMENT

INDUSTRY ADVISORY

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Common Reporting Standard (CRS): Updated List of Reportable Jurisdictions

Industry is advised that the Department for International Tax Cooperation (DITC) has published the attached list of CRS Reportable Jurisdictions, pursuant to regulation 5(3) of the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations, as amended.

The list is extracted from Extraordinary Gazette No. 38 of 2019, which is available here:

- <http://www.gov.ky/portal/pls/portal/docs/1/12818495.PDF>

In the case of Reportable Jurisdictions for 2019 such as Ghana and Kuwait, the CRS Returns will be due in 2019 for the 2018 financial year. If your Financial Institution has Reportable Accounts for such jurisdictions it will be necessary to submit CRS Returns for them and then to submit a CRS Filing Declaration after reporting on all Reportable Accounts.

End