

**COMMON REPORTING STANDARD
LIST OF PARTICIPATING JURISDICTIONS
2025 REPORTING PERIOD**

This notice is published by the Registrar of Companies, on behalf of the Minister of Finance, for the purposes of the Bermuda International Cooperation (Tax Information Exchange Agreements) Common Reporting Standard Regulations 2017. The following is the list of jurisdictions that are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard due diligence requirements for the 2025 reporting period.

Albania	Greece	New Zealand
Andorra	Greenland	Nigeria
Antigua and Barbuda	Grenada	Norway
Argentina	Guernsey	Oman
Armenia	Hong Kong, China	Pakistan
Aruba	Hungary	Panama
Australia	Iceland	Peru
Austria	India	Poland
Azerbaijan	Indonesia	Portugal
Barbados	Ireland	Russia
Belgium	Isle of Man	<i>Rwanda</i>
Bermuda	Israel	Saint Kitts and Nevis
Brazil	Italy	Saint Lucia
Brunei Darussalam	Jamaica	Saint Vincent and the Grenadines
Bulgaria	Japan	Samoa
Canada	Jersey	San Marino
Cayman Islands	Kazakhstan	Saudi Arabia
Chile	Kenya	<i>Senegal</i>
China	Korea	Seychelles
Colombia	Kuwait	Singapore
Cook Islands	Latvia	Slovak Republic
Costa Rica	Lebanon	Slovenia
Croatia	Liechtenstein	South Africa
Curaçao	Lithuania	Spain
Cyprus	Luxembourg	Sweden
Czech Republic	Macau (China)	Switzerland
Denmark	Malaysia	Thailand
Dominica	Maldives	<i>Trinidad and Tobago</i>
Ecuador	Malta	Turkey
Estonia	Mauritius	Turks and Caicos Islands
Faroe Islands	Mexico	<i>Uganda</i>
Finland	Moldova	Ukraine
France	Monaco	United Arab Emirates
Georgia	Montserrat	United Kingdom
Germany	Nauru	Uruguay
Ghana	Netherlands	Vanuatu
Gibraltar	New Caledonia	