

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

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