

THE BAHAMAS' LIST OF AEOI/CRS EXCHANGE PARTNERS

CATEGORY 1

1. Australia *
2. Belgium *
3. Brazil *
4. Bulgaria *
5. Colombia *
6. Denmark *
7. France *
8. Germany *
9. Greece *
10. Guernsey *
11. India *
12. Indonesia *
13. Ireland *
14. Isle of Man *
15. Italy *
16. Japan *
17. Jersey *
18. Lithuania *
19. Luxembourg *
20. Malaysia *
21. Malta *
22. Mexico *
23. Netherlands *
24. New Zealand *
25. Norway *

26. Poland *
27. Portugal *
28. Seychelles *
29. Singapore *
30. Slovak Republic (Slovakia) *
31. Slovenia *
32. Spain *
33. Sweden *
34. United Kingdom *
35. Uruguay *

**** CRS MCAA activated - in force from 01 August 2018 and Automatic Exchange of Information will commence in September 2018***

CATEGORY 2

36. Antigua & Barbuda **
37. Aruba **
38. Costa Rica **
39. Curacao **
40. Cyprus **
41. Grenada **
42. Lebanon **
43. Monserrat **
44. Romania **
45. Sint. Maarten **
46. St. Vincent & the Grenadines **
47. Vanuatu *****

***** An action plan is required from the Country which may be produced prior to exchanges in September 2018***

******** Assessments are ongoing with the Country***

CATEGORY 3

- 48. Argentina ***
- 49. Canada ***
- 50. Chile ***
- 51. China***
- 52. Croatia ***
- 53. Czech Republic ***
- 54. Estonia ***
- 55. Faroe Islands ***
- 56. Finland ***
- 57. Gibraltar ***
- 58. Latvia ***
- 59. Mauritius ***
- 60. Russia ***
- 61. South Africa ***

***** CRS MCAA activated – in force from 01 August 2018 and effective for taxable periods starting on or after 01 January 2019**

CATEGORY 4

- 62. Cayman Islands ****
- 63. United Arab Emirates****

****** The Country is non-reciprocal so Agreements will not have to be in place for Automatic Exchange of Information and information will not be exchanged with the Country**

CATEGORY 5

- 64. Austria *****
- 65. Greenland *****
- 66. Hong Kong *****

- 67. Hungary *****
- 68. Iceland *****
- 69. Monaco*****
- 70. Israel *****
- 71. Saudi Arabia *****
- 72. Switzerland *****

***** ***Awaiting confirmation of CRS MCAA activation***