

THE BAHAMAS' LIST OF AEOI/CRS EXCHANGE PARTNERS

CATEGORY 1

1. Antigua and Barbuda*
2. Argentina*
3. Australia *
4. Azerbaijan*
5. Belgium *
6. Brazil *
7. Bulgaria *
8. Colombia *
9. Denmark *
10. Faroe Islands *
11. Finland*
12. France *
13. Germany *
14. Greece *
15. Greenland*
16. Guernsey *
17. Hong Kong (China) *
18. Hungary*
19. Iceland*
20. India *
21. Indonesia *
22. Ireland *
23. Isle of Man *

24. Italy *
25. Japan *
26. Jersey *
27. Korea*
28. Lithuania *
29. Luxembourg *
30. Malaysia *
31. Malta *
32. Mauritius*
33. Mexico *
34. Monaco*
35. Netherlands *
36. New Zealand *
37. Norway *
38. Panama*
39. Poland *
40. Portugal *
41. Saudi Arabia*
42. Seychelles *
43. Singapore *
44. Slovak Republic (Slovakia) *
45. Slovenia *
46. Spain *
47. South Africa*
48. Sweden *
49. United Kingdom *
50. Uruguay *

**** CRS MCAA activated - in force and Automatic Exchange of Information will take place in September 2019***

CATEGORY 2

- 51. Aruba **
- 52. Costa Rica **
- 53. Curacao **
- 54. Cyprus **
- 55. Grenada **
- 56. Lebanon **
- 57. Monserrat **
- 58. Romania **
- 59. Sint. Maarten **
- 60. St. Vincent & the Grenadines **
- 61. Vanuatu *****

**** An action plan is required from the Country which may be produced prior to exchanges in September 2018 and or non reciprocal Jurisdictions**

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

CATEGORY 3

- 62. Austria ***
- 63. Canada ***
- 64. Chile ***
- 65. China***
- 66. Croatia ***
- 67. Czech Republic ***
- 68. Estonia ***
- 69. Gibraltar ***
- 70. Israel***
- 71. Latvia ***

72. Russia ***

73. Switzerland *****

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

CATEGORY 4

74. Cayman Islands ****

75. 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**