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## INDUSTRY ADVISORY NOTICE

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Date: 17 February 2021

### AUTOMATIC EXCHANGE OF INFORMATION – FEBRUARY 2021 UPDATE

This industry update is applicable to all Isle of Man Financial Institutions and Third Parties as it provides important updates in respect of the Common Reporting Standard ('CRS').

#### CRS – Isle of Man Reportable Jurisdictions 2020

The list of 'Isle of Man Reportable Jurisdictions' that Isle of Man Financial Institutions can rely upon for **2020** reporting can be found in **Appendix I** of this update, and will be added to an updated version of the Isle of Man's CRS guidance note, [GN53](#), in due course.

Isle of Man Financial Institutions and Third Parties reporting on behalf of Isle of Man Financial Institutions are reminded that they should **only** report in respect of Financial Accounts held by Individuals, Entities or Entities with Controlling Persons resident in the jurisdictions included in the Isle of Man Reportable Jurisdiction list for the year in question.

#### CRS – Provisional List of Isle of Man Reportable Jurisdictions 2021

A provisional list of 'Isle of Man Reportable Jurisdictions' that Isle of Man Financial Institutions can rely upon for **2021** reporting can be found in **Appendix II** of this update.

This provisional list should only be used by Isle of Man Financial Institutions that are ceasing to be a Reporting Financial Institution and need to file a final report prior to cessation in accordance with section 6.4 of [GN53](#).

## APPENDIX I – ISLE OF MAN REPORTABLE JURISDICTIONS 2020

Albania	Andorra	Antigua & Barbuda	Argentina
Aruba	Australia	Austria	Azerbaijan
Barbados	Belgium	Belize	Brazil
Brunei Darussalam	Bulgaria	Canada	Chile
China	Colombia	Cook Islands	Costa Rica
Croatia	Curacao	Cyprus	Czech Republic
Denmark	Dominica	Ecuador	Estonia
Faroe Islands	Finland	France	Germany
Ghana	Gibraltar	Greece	Greenland
Grenada	Guernsey	Hong Kong	Hungary
Iceland	India	Indonesia	Ireland
Israel	Italy	Japan	Jersey
Kazakhstan	Korea	Latvia	Lebanon
Liechtenstein	Lithuania	Luxembourg	Macao
Malaysia	Maldives	Malta	Mauritius
Mexico	Monaco	Montserrat	Netherlands
New Zealand	Nigeria	Niue	Norway
Oman	Pakistan	Panama	Peru
Poland	Portugal	Romania	Russia
Saint Kitts & Nevis	Saint Lucia	Saint Vincent & the Grenadines	Samoa
San Marino	Saudi Arabia	Seychelles	Singapore
Sint Maarten	Slovak Republic	Slovenia	South Africa
Spain	Sweden	Switzerland	Trinidad & Tobago
Turkey	United Kingdom	Uruguay	Vanuatu

## APPENDIX II – PROVISIONAL ISLE OF MAN REPORTABLE JURISDICTIONS 2021

Albania	Andorra	Antigua & Barbuda	Argentina
Aruba	Australia	Austria	Azerbaijan
Barbados	Belgium	Belize	Brazil
Brunei Darussalam	Bulgaria	Canada	Chile
China	Colombia	Cook Islands	Costa Rica
Croatia	Curacao	Cyprus	Czech Republic
Denmark	Dominica	Ecuador	Estonia
Faroe Islands	Finland	France	Germany
Ghana	Gibraltar	Greece	Greenland
Grenada	Guernsey	Hong Kong	Hungary
Iceland	India	Indonesia	Ireland
Israel	Italy	Japan	Jersey
Kazakhstan	Kenya	Korea	Latvia
Lebanon	Liechtenstein	Lithuania	Luxembourg
Macao	Malaysia	Maldives	Malta
Mauritius	Mexico	Monaco	Montserrat
Morocco	Netherlands	New Zealand	Nigeria
Niue	Norway	Oman	Pakistan
Panama	Peru	Poland	Portugal
Romania	Russia	Saint Kitts & Nevis	Saint Lucia
Saint Vincent & the Grenadines	Samoa	San Marino	Saudi Arabia
Seychelles	Singapore	Sint Maarten	Slovak Republic
Slovenia	South Africa	Spain	Sweden
Switzerland	Trinidad & Tobago	Turkey	United Kingdom
Uruguay	Vanuatu		

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