



EDFIS/C/052/2017
25th December 2017

Chief Executive Officer/General Manager

All Banks
All Financing Companies
All Investment Firms Category 1 and 2
All Life Insurance Providers
All Trust Service Providers
Manama
Kingdom of Bahrain

Dear Sir,

Re: Common Reporting Standards (CRS)

Reference is made to our Directive No. OG/212/2017 dated 30th April 2017, regarding Automatic Exchange of Information for Tax Purposes (“AEOI”) – Common Reporting Standards (“CRS”). The CBB would like to inform you that until the Kingdom of Bahrain is fully ratified the Multilateral Convention on Mutual Administrative Assistance in Tax Matters (MAC), Reporting Financial Institutions are not required to collect the “Japanese Individual Number” for Japanese residents in the Kingdom of Bahrain (i.e. Tax Identification Number assigned to individuals registered as a resident in Japan under the Society Security and Tax Number System). All other information required for CRS reporting shall be collected as per the CRS requirements and the CBB directives in that respect.

Should you have any queries in respect of any matter referred to herein, please do not hesitate to contact the undersigned or Dr. Ahmed Bumtaia, Director – Compliance Directorate on e-mail: abumtaia@cbb.gov.bh, or on Tel: 17 547 107.

Yours faithfully,

Abdul Rahman Al Baker