



OG/273/2018
20th June 2018

Chief Executive Officer / General Manager

All Banks
All Investment Business Licenses (Category 1 and 2)
All Life Insurance Providers
All Trust Service Providers
All Financing Companies
All Bahrain Domiciled CIUs Operators
Manama
Kingdom of Bahrain

Dear Sir/Madam,

**Re: Automatic Exchange of Information for Tax Purposes (“AEOI”)
Common Reporting Standards (“CRS”) Reporting Deadline**

Reference is made to the Central Bank of Bahrain’s (“CBB”) Directive OG/212/2017 dated 30th April 2017, with respect to Automatic Exchange of Information for Tax Purposes (“AEOI”) Common Reporting Standards (“CRS”). The Central Bank of Bahrain (“CBB”) is pleased to hereby announce that the CRS reporting for the year ending 31st December 2017 will commence on **24th June 2018** through the new AEOI portal.

Therefore, the CBB requests all Reporting Financial Institutions (“RFI”)s to submit their final CRS reports by **12th July 2018**. Where the due date is involved, financial institutions addressed herein will be subject to the date sensitive penalties stipulated in the Enforcement Module (“EN”) of the CBB Rulebooks.

The final CRS report must be in line with the CRS and its Commentaries requirements of the CRS stipulated in the Standard for Automatic Exchange of Financial Account Information in Tax Matters (the “Standards”). The Standards are available at the following website:

<http://www.oecd.org/ctp/exchange-of-tax-information/standard-for-automatic-exchange-of-financial-account-information-in-tax-matters-second-edition-9789264267992-en.htm>

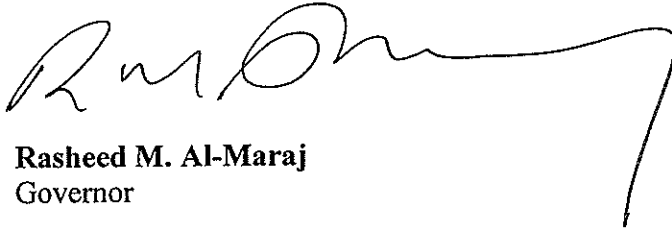
With regards to CRS reporting, the following link provides access to the new AEOI portal:
(<https://aeoi.cbb.gov.bh/aeoiportal>).

Bahraini reporting Financial Institutions are responsible to comply with the requirements stipulated in the Standards and other related Directives. More specifically, RFIs are responsible for the accuracy and completeness of the reportable information. For guidance relating to compliance with CRS, please refer to the aforementioned Standards.

In addition, Table 1 of this Directive provides the list of reportable jurisdictions for the purpose of CRS reporting for the year ending 31st December 2017.

Should you have any queries in respect of any matter referred to herein, please do not hesitate to contact Dr. Ahmed Bumtaia Director – Compliance Directorate at Tel: 17 54 7107 or e-mail: abumtaia@cbb.gov.bh. Additionally, should you have any IT related issues, please do not hesitate to contact the AEOI-IT support team on e-mail: aeoiitsupport@cbb.gov.bh.

Yours faithfully,



Rasheed M. Al-Maraj
Governor

Table 1 – List of Reportable Jurisdictions for the year ending 31st December 2017

No.	Reportable Jurisdiction
1	Australia
2	Belgium
3	Bulgaria
4	Colombia
5	Denmark
6	France
7	Germany
8	Guernsey
9	India
10	Ireland
11	Isle of Man
12	Italy
13	Japan
14	Jersey
15	Korea
16	Luxembourg
17	Malaysia
18	Malta
19	Mauritius
20	Mexico
21	Netherlands
22	Norway
23	Pakistan
24	Portugal
25	Seychelles
26	Slovenia
27	South Africa
28	Spain
29	Sweden
30	United Kingdom
31	Uruguay