



OG/341/2018
7th August 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”) Revised List of Reportable Jurisdictions**

Reference is made to the Central Bank of Bahrain’s (“CBB”) Directive OG/273/2018 dated 20th June 2018, regarding Automatic Exchange of Information for Tax Purposes (“AEOI”) Common Reporting Standards (“CRS”) Reporting Deadline.

The CBB would like to inform you that the Kingdom of Bahrain’s list of CRS reportable jurisdictions for the year ending 31st December 2017 has been updated to include additional nine new jurisdictions as per the Table attached.

Therefore, the CBB requests all Reporting Financial Institutions (“RFI”s) to revise their final CRS reports by **19th August 2018** through the new AEOI Portal. The following link provides access to the above-mentioned portal:

(<https://aeoi.cbb.gov.bh/aeoiportal>).

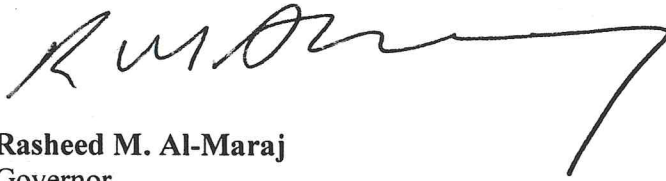
The final CRS report must be in line with the CRS and its Commentaries requirements stipulated in the Standard for Automatic Exchange of Financial Account Information in Tax Matters (the “Standards”). The Standards are available in the following website:

(<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>)

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.

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 on Tel: 17 547107 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 – Updated List of Reportable Jurisdictions for the year ending
31st December 2017**

No.	Reportable Jurisdictions
1	Australia
2	Azerbaijan
3	Barbados
4	Belgium
5	Brazil
6	Bulgaria
7	Colombia
8	Denmark
9	France
10	Germany
11	Greece
12	Guernsey
13	Hungary
14	India
15	Indonesia
16	Ireland
17	Isle of Man
18	Italy
19	Japan
20	Jersey
21	Lithuania
22	Luxembourg
23	Malaysia
24	Malta
25	Mexico
26	Netherlands
27	Norway
28	Pakistan
29	Poland
30	Portugal
31	Seychelles
32	Slovak Republic
33	Slovenia
34	South Africa
35	Spain
36	Sweden
37	United Kingdom
38	Uruguay