



EDFIS/C/081/2018  
12<sup>th</sup> December 2018

**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  
All Bahrain Domiciled CIUs Operators  
Manama  
Kingdom of Bahrain

Dear Sir/Madam,

**Re: Common Reporting Standard ("CRS")**

Reference is made to the Central Bank of Bahrain's (CBB) Directive EDFIS/C/052/2017 dated 25<sup>th</sup> December 2017, regarding the collection of the Tax Identification Number ("TIN") of Japanese nationals for Common Reporting Standard ("CRS") purposes.

The CBB would like to inform you that the Kingdom of Bahrain has ratified the Multilateral Convention on Mutual Administrative Assistance in Tax Matters ("MAC"). Accordingly, Reporting Financial Institutions are required to collect the "Japanese Individual Number" for Japanese residents in the Kingdom of Bahrain (i.e. TIN 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 Dr. Ahmed Bumtaia, Director – Compliance Directorate on e-mail: [abumtaia@cbb.gov.bh](mailto:abumtaia@cbb.gov.bh) or on Tel: 17 547 107.

Yours faithfully,

**Abdul Rahman Al Baker**