



OG/103/2026  
9<sup>th</sup> March 2026

**Chief Executive Officer/General Manager**

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

Dear Sir/Madam,

**Directive**

**Automatic Exchange of Information (“AEOI”) - Common Reporting Standard (“CRS”) and Foreign Account Tax Compliance Act (“FATCA”) Reporting Window**

Reference is made to all Central Bank of Bahrain’s (“CBB”) Directives related to the Automatic Exchange of Information for Tax Purposes (“AEOI”), with respect to the Common Reporting Standards (“CRS”) and the Foreign Account Tax Compliance Act (“FATCA”).

The CBB is pleased to hereby announce that the CRS and FATCA reporting for the year ended 31<sup>st</sup> December 2025 will commence on the **15<sup>th</sup> of March 2026** through the EOI portal: (<https://ities.nbr.gov.bh/>).

Therefore, the CBB requests all Reporting Financial Institution’s (“RFI”) to submit their final CRS and FATCA reports by **2<sup>nd</sup> of May 2026**.

RFIs are reminded that they are responsible for the accuracy and completeness of the reportable information.

With respect to CRS reporting, RFIs are responsible to comply with the requirements stipulated in the Standards for Automatic Exchange of Financial Account Information in Tax Matters (“the Standards”), its commentaries and other related Directives. For guidance relating to compliance with CRS, please refer to the Standards. The Standards are available at the following link:

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



With respect to FATCA reporting, RFI's are responsible to comply with the requirements stipulated in the Intergovernmental Agreement ("IGA") signed between the Kingdom of Bahrain and the United States of America, its Annexures and other related Directives. For guidance relating to compliance with FATCA, please refer to the IGA. The IGA is available at the following link:

<https://www.treasury.gov/resource-center/tax-policy/treaties/Documents/FATCA-Agreement-Bahrain-1-18-2017.pdf>

Moreover, Table 1 of this Directive provides the list of Reportable Jurisdictions for the purpose of CRS reporting for the year ended 31<sup>st</sup> December 2025. Please note that the CBB will circulate an updated list of reportable jurisdictions on an annual basis with the announcement of the commencement of the reporting window.

In addition, Table 2 of this Directive provides the list of Participating Jurisdictions for the purpose of CRS due diligence procedures to be carried out from 1<sup>st</sup> of January 2025. This list is relevant for determining the due diligence procedures for an account when the account is held by a specific category of Investment Entity when the Investment Entity is resident in a non-participating jurisdiction. A Bahraini RFI that opens an account for a professionally managed Investment Entity located in a jurisdiction that is not listed in Table 2 must carry out due diligence that identifies the Controlling Persons of the Entity and determine their tax residency. Please note that the CBB will circulate an updated list of participating jurisdictions on an annual basis with the announcement of the commencement of the reporting window.

Failure to comply with any of the requirements of this directive may result in the CBB imposing enforcement action against the licensee, including date-sensitive penalties with respect to reporting deadlines.

Should you have any queries in respect of any matter referred to herein, please do not hesitate to contact Mrs. Sara Qaed, Director - Anti-Financial Crime, on Tel: 17 547920 or e-mail: [s.qaed@cbb.gov.bh](mailto:s.qaed@cbb.gov.bh). Additionally, should you have any IT related issues, please do not hesitate to contact the EOI-IT support team at [Ities-itsupport@nbr.gov.bh](mailto:Ities-itsupport@nbr.gov.bh).

Yours faithfully,

**Khalid Humaidan**  
Governor

**Table 1- List of Reportable Jurisdictions for the year ended 31<sup>st</sup> December 2025**

| Reportable Jurisdiction |                     |    |                 |
|-------------------------|---------------------|----|-----------------|
| 1                       | Andora              | 40 | Isle of man     |
| 2                       | Antigua and Barbuda | 41 | Israel          |
| 3                       | Argentina           | 42 | Italy           |
| 4                       | Armenia             | 43 | Japan           |
| 5                       | Australia           | 44 | Jersey          |
| 6                       | Austria             | 45 | Korea (South)   |
| 7                       | Azerbaijan          | 46 | Latvia          |
| 8                       | Barbados            | 47 | Liechtenstein   |
| 9                       | Belgium             | 48 | Lithuania       |
| 10                      | Brazil              | 49 | Luxembourg      |
| 11                      | Bulgaria            | 50 | Malaysia        |
| 12                      | Canada              | 51 | Maldives        |
| 13                      | Chile               | 52 | Malta           |
| 14                      | China               | 53 | Mauritius       |
| 15                      | Colombia            | 54 | Mexico          |
| 16                      | Cook Islands        | 55 | Netherlands     |
| 17                      | Costa Rica          | 56 | New Zealand     |
| 18                      | Croatia             | 57 | Nigeria         |
| 19                      | Curaçao             | 58 | Norway          |
| 20                      | Cyprus              | 59 | Pakistan        |
| 21                      | Czech Republic      | 60 | Peru            |
| 22                      | Denmark             | 61 | Poland          |
| 23                      | Ecuador             | 62 | Portugal        |
| 24                      | Estonia             | 63 | Russia          |
| 25                      | Faroe Islands       | 64 | San Marino      |
| 26                      | Finland             | 65 | Saudi Arabia    |
| 27                      | France              | 66 | Seychelles      |
| 28                      | Germany             | 67 | Singapore       |
| 29                      | Gibraltar           | 68 | Slovak Republic |
| 30                      | Greece              | 69 | Slovenia        |
| 31                      | Greenland           | 70 | South Africa    |
| 32                      | Grenada             | 71 | Spain           |
| 33                      | Guernsey            | 72 | Sweden          |
| 34                      | Hong Kong (China)   | 73 | Switzerland     |
| 35                      | Hungary             | 74 | Türkiye         |
| 36                      | Iceland             | 75 | <b>UGANDA</b>   |
| 37                      | India               | 76 | <b>UKRAINE</b>  |
| 38                      | Indonesia           | 77 | United Kingdom  |
| 39                      | Ireland             | 78 | Uruguay         |

**Table 2- List of Participating Jurisdictions for the year ended 31<sup>st</sup> December 2025**

| Participating Jurisdiction |                     |    |                 |
|----------------------------|---------------------|----|-----------------|
| 1                          | Andora              | 40 | Isle of man     |
| 2                          | Antigua and Barbuda | 41 | Israel          |
| 3                          | Argentina           | 42 | Italy           |
| 4                          | Armenia             | 43 | Japan           |
| 5                          | Australia           | 44 | Jersey          |
| 6                          | Austria             | 45 | Korea (South)   |
| 7                          | Azerbaijan          | 46 | Latvia          |
| 8                          | Barbados            | 47 | Liechtenstein   |
| 9                          | Belgium             | 48 | Lithuania       |
| 10                         | Brazil              | 49 | Luxembourg      |
| 11                         | Bulgaria            | 50 | Malaysia        |
| 12                         | Canada              | 51 | Maldives        |
| 13                         | Chile               | 52 | Malta           |
| 14                         | China               | 53 | Mauritius       |
| 15                         | Colombia            | 54 | Mexico          |
| 16                         | Cook Islands        | 55 | Netherlands     |
| 17                         | Costa Rica          | 56 | New Zealand     |
| 18                         | Croatia             | 57 | Nigeria         |
| 19                         | Curaçao             | 58 | Norway          |
| 20                         | Cyprus              | 59 | Pakistan        |
| 21                         | Czech Republic      | 60 | Peru            |
| 22                         | Denmark             | 61 | Poland          |
| 23                         | Ecuador             | 62 | Portugal        |
| 24                         | Estonia             | 63 | Russia          |
| 25                         | Faroe Islands       | 64 | San Marino      |
| 26                         | Finland             | 65 | Saudi Arabia    |
| 27                         | France              | 66 | Seychelles      |
| 28                         | Germany             | 67 | Singapore       |
| 29                         | Gibraltar           | 68 | Slovak Republic |
| 30                         | Greece              | 69 | Slovenia        |
| 31                         | Greenland           | 70 | South Africa    |
| 32                         | Grenada             | 71 | Spain           |
| 33                         | Guernsey            | 72 | Sweden          |
| 34                         | Hong Kong (China)   | 73 | Switzerland     |
| 35                         | Hungary             | 74 | Türkiye         |
| 36                         | Iceland             | 75 | <b>UGANDA</b>   |
| 37                         | India               | 76 | <b>UKRAINE</b>  |
| 38                         | Indonesia           | 77 | United Kingdom  |
| 39                         | Ireland             | 78 | Uruguay         |