

18 July 2019

# Global Tax Alert

News from Americas Tax Center

## Panama issues 2019 list of reportable jurisdictions for CRS reports

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On 5 June 2019, Panama published, in *Official Gazette No. 28789-D*, Executive Decree 53 of 2019 (the Decree), which establishes the list of reportable jurisdictions for Common Reporting Standard (CRS) purposes. "Reportable jurisdictions" are jurisdictions with which an agreement is in place and is identified in a published list by the Competent Authority. The Decree establishes the jurisdictions that will engage in the exchange of information during 2019 for tax year 2018 data. It introduces 41 new jurisdictions to the list of reportable jurisdictions issued in 2018.<sup>1</sup>

The Decree includes a list of 74 reportable jurisdictions:

1. Antigua and Barbuda
2. Aruba
3. Bailiwick of Guernsey
4. Bailiwick of Jersey
5. Barbados
6. Belize
7. Canada
8. Commonwealth of Australia
9. Swiss Confederation
10. United Arab Emirates

11. State of Israel
12. State of Japan
13. United States of Mexico
14. Federation of Malaysia
15. Russian Federation
16. Gibraltar
17. Great Duchy of Luxembourg
18. Grenada
19. Greenland
20. Ireland
21. Isle of Man
22. Iceland
23. Cayman Islands
24. Faroe Islands
25. Turks and Caicos Islands
26. British Virgin Islands
27. New Zealand
28. Principality of Liechtenstein
29. Principality of Monaco
30. Macao Special Administrative Region
31. Kingdom of Belgium
32. Kingdom of Denmark
33. Kingdom of Spain
34. Kingdom of Netherlands
35. Kingdom of Norway
36. Kingdom of Sweden
37. United Kingdom of Great Britain and Northern Ireland
38. Republic of Argentina
39. Czech Republic
40. Republic of Costa Rica
41. Republic of Slovenia
42. Republic of Estonia
43. Republic of Indonesia
44. Republic of India
45. Republic of Seychelles
46. Republic of Latvia
47. Republic of Lithuania
48. Republic of Malta
49. Republic of Mauritius
50. Republic of Poland
51. Republic of Singapore
52. Republic of South Africa
53. Republic of Bulgaria
54. Republic of Azerbaijan
55. Republic of Chile
56. Republic of Cyprus
57. Republic of Korea
58. Republic of Croatia
59. Republic of Finland
60. Republic of Nauru
61. Slovak Republic
62. Federal Republic of Germany
63. Federal Republic of Brazil
64. French Republic
65. Hellenic Republic
66. Italian Republic
67. Republic of Lebanon
68. Uruguay
69. People's Republic of China
70. Republic of Hungary
71. Portugal
72. Romania
73. Saint Vincent and the Grenadines
74. San Marino

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## Endnote

1. See EY Global Tax Alert, Panama issues its list of reportable jurisdictions for CRS purposes, dated 20 June 2018.

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EYG no. 003428-19Gbl

1508-1600216 NY  
ED None

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