



2021 Reportable Jurisdictions List

Tax Newsletter

July 14, 2021

2021 Reportable Jurisdictions List

On Friday, July 2, 2021, by means of Executive Decree No. 164 of 2021 (Official Gazette No. 29322), Panama's Executive Body published the list of the 66 reportable jurisdictions with which Panama must automatically exchange financial information for tax purposes, in accordance with the Common Reporting Standard (CRS). This list is valid for the 2021 reporting season corresponding to year 2020 information.

This list adds the jurisdictions of Costa Rica and Grenada, which were not included in the 2020 list of reportable jurisdictions (Executive Decree No. 343 of July 7, 2020).

Below, please find the new list of reportable jurisdictions:

- | | | |
|------------------------|-------------------|---|
| 1. Antigua and Barbuda | 24. Gibraltar | 47. Mauritius |
| 2. Argentina | 25. Grenada | 48. Mexico |
| 3. Australia | 26. Greece | 49. Monaco |
| 4. Austria | 27. Greenland | 50. Netherlands |
| 5. Azerbaijan | 28. Guernsey | 51. New Zealand |
| 6. Barbados | 29. Hungary | 52. Norway |
| 7. Belgium | 30. Iceland | 53. Poland |
| 8. Brazil | 31. India | 54. Portugal |
| 9. Canada | 32. Indonesia | 55. Russia |
| 10. Chile | 33. Ireland | 56. San Marino |
| 11. China | 34. Isle of Man | 57. Saudi Arabia |
| 12. Colombia | 35. Indonesia | 58. Seychelles |
| 13. Cook Islands | 36. Israel | 59. Singapore |
| 14. Costa Rica | 37. Italy | 60. Slovakia |
| 15. Croatia | 38. Japan | 61. Slovenia |
| 16. Cyprus | 39. Jersey | 62. South Africa |
| 17. Czech Republic | 40. Korea | 63. Spain |
| 18. Denmark | 41. Latvia | 64. Switzerland |
| 19. Estonia | 42. Liechtenstein | 65. Sweden |
| 20. Faroe Islands | 43. Lithuania | 66. United Kingdom of Great Britain and Northern Ireland |
| 21. Finland | 44. Luxembourg | |
| 22. France | 45. Malaysia | |
| 23. Germany | 46. Malta | |

Additionally, by means of Resolution No. 201-5674 of 2021, the General Directorate of Revenues granted an extension to all Reporting Panamanian Financial Institutions for submission of their reports until August 31, 2021. This extension does not cover FATCA reports.

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