



**The list of participating
jurisdictions of the Common
Reporting Standard “CRS” for the
exchange of information has
been updated**

Tax Newsletter

KPMG Panama

April 9, 2024

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Through Official Gazette No. 29993-B of March 20th, 2024, [Resolution 201-1516 of March 13th, 2023](#), "Whereby the list of participating jurisdictions of the Common Reporting Standard "CRS" for the exchange of information is adopted, based on the provisions set forth in Executive Decree 124 of May 12th, 2017, which regulates Law 51 of October 27th, 2016" was published.

The issued list refers to 90 participating jurisdictions, of which three (3) new countries have been added: Hong Kong Special Administrative Region of the People's Republic of China, Republic of Kenya and Republic of Turkey.

The following is the list of [participating jurisdictions](#), as provided in paragraph 18 of Article 2 of Executive Decree 124 of May 12th, 2017:

N°	Participating jurisdictions	2023	2024
1	Antigua and Barbuda	✓	✓
2	Bailiwick of Guernsey	✓	✓
3	Bailiwick of Jersey	✓	✓
4	Bahamas	✓	✓
5	Barbados	✓	✓
6	Belize	✓	✓
7	Bermuda	✓	✓
8	Canada	✓	✓
9	Swiss Confederation	✓	✓
10	United Arab Emirates	✓	✓
11	State of Israel	✓	✓
12	State of Japan	✓	✓
13	State of Kuwait	✓	✓
14	United Mexican States	✓	✓
15	Federation of Malasia	✓	✓
16	Federation of Rusia	✓	✓
17	Federation of St. Kitts and Nevis	✓	✓
18	Gibraltar	✓	✓
19	Grand Duchy of Luxembourg	✓	✓
20	Grenada	✓	✓
21	Greenland	✓	✓
22	Hungary	✓	✓
23	Ireland	✓	✓
24	Isle of Man	✓	✓
25	Iceland	✓	✓
26	Cayman Islands	✓	✓

27	Cook Islands	✓	✓
28	Feroe Islands	✓	✓
29	Turks and Caicos Islands	✓	✓
30	British Virgin Islands	✓	✓
31	Commonwealth of Australia	✓	✓
32	New Zealand	✓	✓
33	Aruba	✓	✓
34	Netherlands	✓	✓
35	Principality of Andorra	✓	✓
36	Principality of Liechtenstein	✓	✓
37	Principality of Monaco	✓	✓
38	Hong Kong Special Administrative Region of the People's Republic of China		✓
39	Macao Special Administrative Region of the People's Republic of China	✓	✓
40	Kingdom of Saudi Arabia	✓	✓
41	Kingdom of Belgium	✓	✓
42	Kingdom of Denmark	✓	✓
43	Kingdom of Spain	✓	✓
44	Kingdom of Norway	✓	✓
45	Kingdom of Sweden	✓	✓
46	United Kingdom of Great Britain and Northern Ireland	✓	✓
47	Republic of Argentina	✓	✓
48	Czech Republic	✓	✓
49	Republic of Austria	✓	✓
50	Republic of Azerbaiyán	✓	✓
51	Republic of Bulgaria	✓	✓
52	Republic of Chile	✓	✓
53	Republic of Cyprus	✓	✓
54	Republic of Colombia	✓	✓
55	Republic of Korea	✓	✓
56	Republic of Costa Rica	✓	✓
57	Republic of Croatia	✓	✓
58	Republic of Slovenia	✓	✓
59	Republic of Estonia	✓	✓
60	Republic of Finland	✓	✓
61	Republic of Indonesia	✓	✓
62	Republic of India	✓	✓
63	Republic of Kazakhstan	✓	✓
64	Republic of Kenia		✓
65	Republic of Latvia	✓	✓
66	Republic of Lithuania	✓	✓
67	Republic of Malta	✓	✓
68	Republic of Mauritius	✓	✓
69	Republic of Nauru	✓	✓

70	Republic of Polonia	✓	✓
71	Republic of Seychelles	✓	✓
72	Republic of Singapore	✓	✓
73	Republic of South Africa	✓	✓
74	Republic of Turkey		✓
75	Republic of Ecuador	✓	✓
76	Republic of Peru	✓	✓
77	Slovak Republic	✓	✓
78	Federal Republic of Germany	✓	✓
79	Federal Republic of Nigeria	✓	✓
80	Federal Republico of Brazil	✓	✓
81	French Republic	✓	✓
82	Hellenic Republic	✓	✓
83	Italian Republic	✓	✓
84	Lebanese Republic	✓	✓
85	Oriental Republic of Uruguay	✓	✓
86	Popular China Republic	✓	✓
87	Portuguese Republic	✓	✓
88	Romania	✓	✓
89	Saint Vincent and the Grenadines	✓	✓
90	Serene Republic of San Marino	✓	✓

If you have any questions on this and other related topics, please do not hesitate to contact our specialists.

Contact us

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