



Reportable Jurisdictions 2023

KPMG in Panama

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Through Official Gazette No. 29814, Executive Decree No. 09 of June 28, 2023 was published, which lists the reportable jurisdictions for the year 2023, regarding the exchange of information for tax purposes, according to the Common Reporting Standard (CRS), corresponding to the fiscal period 2022.

The published list refers to 73 reportable jurisdictions, of which it adds two (2) new countries, which were not listed in the Executive Decree No. 16 of April 12, 2022 (reportable jurisdictions as of 2022), of which we can mention the Federation of St. Kitts and Nevis and the Republic of Turkey.

The new list of reportable jurisdictions is detailed below:

No.	Países	2022	2023
1.	Antigua and Barbuda	✓	✓
2.	Bailiwick of Guernsey	✓	✓
3.	Bailiwick of Jersey	✓	✓
4.	Barbados	✓	✓
5.	Canada	✓	✓
6.	Swiss Confederation	✓	✓
7.	State of Israel	✓	✓
8.	State of Japan	✓	✓
9.	United Mexican States	✓	✓
10.	Federation of Malaysia	✓	✓
11.	Russian Federation	✓	✓
12.	Federation of Saint Kitts and Nevis		✓
13.	Gibraltar	✓	✓
14.	Grand Duchy of Luxembourg	✓	✓
15.	Grenada	✓	✓
16.	Greenland	✓	✓
17.	Hungary	✓	✓
18.	Ireland	✓	✓
19.	Isle of Man	✓	✓
20.	Iceland	✓	✓
21.	Cook Islands	✓	✓
22.	Faroe Islands	✓	✓
23.	Commonwealth of Australia	✓	✓
24.	New Zealand	✓	✓
25.	Principality of Andorra	✓	✓
26.	Principality of Liechtenstein	✓	✓
27.	Principality of Monaco	✓	✓
28.	Kingdom of Saudi Arabia	✓	✓
29.	Kingdom of Belgium	✓	✓
30.	Kingdom of Denmark	✓	✓
31.	Kingdom of Spain	✓	✓
32.	Kingdom of the Netherlands	✓	✓
33.	Kingdom of Norway	✓	✓
34.	Kingdom of Sweden	✓	✓
35.	United Kingdom of Great Britain and Northern Ireland	✓	✓
36.	Republic of Argentina	✓	✓
37.	Republic of Checa	✓	✓

N°.	Países	2022	2023
38.	Republic of Austria	✓	✓
39.	Republic of Azerbaijan	✓	✓
40.	Republic of Chile	✓	✓
41.	Republic of Cyprus	✓	✓
42.	Republic of Colombia	✓	✓
43.	Republic of Korea	✓	✓
44.	Republic of Costa Rica	✓	✓
45.	Republic of Croatia	✓	✓
46.	Republic of Slovenia	✓	✓
47.	Republic of Estonia	✓	✓
48.	Republic of Finland	✓	✓
49.	Republic of Indonesia	✓	✓
50.	Republic of India	✓	✓
51.	Republic of Kazakhstan	✓	✓
52.	Republic of Latvia	✓	✓
53.	Republic of Lithuania	✓	✓
54.	Republic of Malta	✓	✓
55.	Republic of Mauritius	✓	✓
56.	Republic of Poland	✓	✓
57.	Republic of Seychelles	✓	✓
58.	Republic of Singapore	✓	✓
59.	Republic of South Africa	✓	✓
60.	Republic of Turkey		✓
61.	Republic of Ecuador	✓	✓
62.	Republic of Peru	✓	✓
63.	Slovak Republic	✓	✓
64.	Federal Republic of Germany	✓	✓
65.	Federal Republic of Nigeria	✓	✓
66.	Federative Republic of Brazil	✓	✓
67.	French Republic	✓	✓
68.	Hellenic Republic (Greece)	✓	✓
69.	Italian Republic	✓	✓
70.	Oriental Republic of Uruguay	✓	✓
71.	People's Republic of China	✓	✓
72.	Portuguese Republic	✓	✓
73.	Serenissima Republic of San Marino	✓	✓

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

Contact us

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