



10 September 2019 version

Special thanks to the following individuals who prepared the materials for their respective countries

| | | | | |
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GLOSSARY

| | |
|---------------|---------------------------------|
| CP: | Controlling Person |
| DD: | Due Diligence |
| Disc. Benes: | Discretionary Beneficiaries |
| FI: | Financial Institution |
| HV: | High Value |
| LV: | Lower Value |
| NA: | New Account |
| Non-RFI: | Non-Reporting FI |
| PNFE: | Passive NFE |
| PXA: | Pre-existing Account |
| R. Add. Test: | Residence Address Test |
| RFI: | Reporting Financial Institution |
| Self-Cert. | Self-Certification |
| SP: | Service Provider |
| TDT: | Trustee-Documented Trust |





Notes:

- Where the chart says that “All FIs” must register, this means that both Reporting and Non-RFIs (including Trustee-Documented Trusts) must register even if they have no reportable accounts
- Where the chart says that “RFIs” must register, this means that registration is required even if the RFI has no Reportable Accounts

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | |
|--|----------------------|---|----------------------|---|---|
| Jurisdiction | CRS Home Page | Legislation | Regulations | Guidance/FAQs | OECD amendments to CRS automatically binding? |
|  Bahamas | Here | | | Guidance Notes (available on Home Page) AEOI Portal User Guide TDT User Guide (both available here) | |
|  Bermuda | | Here and Here | | | |
|  BVI | | Available on Home Page | None | | |
|  Cayman | Here | | Here | Guidance Notes AEOI Portal User Guide (available on Home Page) | ✓ |
|  Guernsey | | | | | ✗ |

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | |
|--|----------------------|--|--|---|---|
| Jurisdiction | CRS Home Page | Legislation | Regulations | Guidance/FAQs | OECD amendments to CRS automatically binding? |
|  Hong Kong | | | | Guidance, FAQs, and XML Schema Guide (available on Home Page) AEOI Portal User Guide and FAQs (available Here) | |
|  Isle of Man | | | | | ? ¹ |
|  Jersey | Here | | Available on Home Page | | x |
|  Luxembourg | | Available on Home Page | | FAQs (available on Home Page) Circular on reporting (available Here) | |



¹ The regulations define CRS as “
a link to
and don’t mention
.” but include

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | |
|--|----------------------|--|---|--|---|
| Jurisdiction | CRS Home Page | Legislation | Regulations | Guidance/ FAQs | OECD amendments to CRS automatically binding? |
|  Malta | | Here (arts. 76 and 96) and here (art. 10A) | Available here (2011), on Home Page (2015), and here (2016) | | ?¹ |
|  New Zealand | | | | Guidance (IR1048) Registration and Reporting User Guide CRS XML Schema and Validations Other CRS Guides (all available on Home Page²) | |
|  Panama | Here | | | | x |
|  Singapore | | | | IRAS e-Tax Guide, Compliance Tax Guide, FAQs, Registration FAQs, XML Schema Guide, CRS Entity Classification self-review Tool (all available on Home Page) | |






¹ “No” as to
² Click on “
”).

but “yes” as
” link and scroll down to “
” (the Regulations

| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | |
|---|---------------|----------------------|-------------|---|---|
| Jurisdiction | CRS Home Page | Legislation | Regulations | Guidance/ FAQs | OECD amendments to CRS automatically binding? |
|  | | | | Guidelines ¹ Technical Guidance (both available here) FTA FAQs (available here) SIF Explanations (post-Article 1 repeal) SIF FAQs (both available here) | x |
|  | | Here | | | ✓ |




¹ German language version. English translations of the Legislation, Ordinance, and Guidelines are available for a fee from

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | | |
|---|--------------------|--|--|--|----------------------|-------------------------------|
| Jurisdiction | Reporting Deadline | Reporting Portal | Reporting options | Registration Deadline | Registration Portal | Who must register? |
|  Bahamas | | | | Next available registration date | | RFIs with Reportable Accounts |
|  Bermuda | 31 May | | | | | RFIs |
|  BVI | | Here (if not working, click Here) | | | | All FIs |
|  Cayman | | | (i) CRS XML Schema or (ii) Manual Entry | | Here | |
|  Guernsey | | Here | CRS XML Schema | Sufficiently before 30 June to give regulator time to approve registration | | |

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CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019)

| Jurisdiction | Reporting Deadline | Reporting Portal | Reporting options | Registration Deadline | Registration Portal | Who must register? |
|---|---|--|-----------------------------|--|----------------------|-----------------------|
|  Hong Kong | 5 months after receipt of Notice to File (generally, issued each January) | Here | CRS XML Schema ¹ | 3 months after FI first maintains a Reportable Account ² | | |
|  Isle of Man | 30 June | | | | Here | |
|  Jersey | | Live Portal Test Portal | | Sufficiently before 30 June to give time for application to be processed | | RFIs (2018 and later) |

- ¹ FIs can use [this tool](#) to manually enter data, and the tool generates [CRS XML Schemas](#). The tool is available on the [GATCA website](#).
- ² Deadlines requiring notification/registration: 3 months after [issuance of the Notice to File](#); 3 months after [issuance of the Notice to Register](#); and 1 month after [issuance of the Notice to Register](#).

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CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019)

| Jurisdiction | Reporting Deadline | Reporting Portal | Reporting options | Registration Deadline | Registration Portal | Who must register? |
|--|--------------------|-------------------|--|---|----------------------|--|
|  Luxembourg | | None ¹ | | | | N/A |
|  Malta | 30 April | | CRS XML Schema but can apply to report in an “alternative” way | | Here | All FIs ² |
|  New Zealand | | | (i) CRS XML Schema or (ii) Manual Entry or (iii) Excel File Upload | Sufficiently before the 30 June reporting deadline ³ | | Reporting FIs and TDTs with Reportable Accounts ⁴ |

¹ Reporting is done via a

² Trusts that have and trusts that are deemed to be where the trustee itself is do not need to register unless





³ To register for the CRS, FIs will need and a . FIs without will need to contact Inland Revenue via to discuss. FIs can create a

⁴ See






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CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019)

| Jurisdiction | Reporting Deadline | Reporting Portal | Reporting options | Registration Deadline | Registration Portal | Who must register? |
|--|--------------------|----------------------|--|---------------------------------|----------------------|--|
|  Panama | 31 July | | | 31 July | Here | Panama |
|  Singapore | | | (i) CRS XML Schema or (ii) if <100 accounts, fillable PDF (iii) manual entry | | | RFIs ¹ |
|  Switzerland | 30 June | Here | | | Here | |
|  U.K. | | Here | | At least 24 hours before 31 May | | Reporting FIs that need to file a return or make an election |





¹ Despite the general rule that all RFIs must register,

| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | |
|---|--|------------|---|-----------------------------------|--|
| Jurisdiction | Reportable Jurisdictions | Reciprocal | Participating Jurisdictions | Duty to Notify Reportable Persons | Local Self-Cert. Templates |
|  Bahamas | | | First Schedule of 2017 Regulations (<i>not</i> the 2017 Amendment Regulations)(available on OECD website) | | x ¹ |
|  Bermuda | Available on Home Page | | All committed CRS countries ² | | ✓ Appendix 1 of Guidance (available on Home Page) |
|  BVI | | | | | |
|  Cayman | Appendix 3 of Guidance Notes (available here) | x | | x | ✓ Available Here ³ |
|  Guernsey | | ✓ | | ✓ Due days before | |

- ¹ Per the Guidance Notes, FIs should be “guided by” the _____ and _____ but do not mention _____ . Moreover, the link _____ for the _____ is actually to the _____ , not to the _____ .
- ² “A list of Participating Jurisdictions can be found at _____ which shows the _____”
- ³ There is no separate Self-Cert. for _____ .

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | |
|--|---|------------|---|-----------------------------------|----------------------------|
| Jurisdiction | Reportable Jurisdictions | Reciprocal | Participating Jurisdictions | Duty to Notify Reportable Persons | Local Self-Cert. Templates |
|  Hong Kong | Available on | ✓ | Not yet defined (will be in of legislation (currently blank)) | | |
|  Isle of Man | | | Available on | ? ¹ | Available on |
|  Jersey | Here Schedule 2 for 2016 Schedule 3 for 2017 and subsequent years | | | x | x |
|  Luxembourg | | ✓ | | ✓ | |



¹ Regulation ,

“A reporting financial institution should

.”

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | |
|--|------------------------------|------------|-----------------------------|---|----------------------------|
| Jurisdiction | Reportable Jurisdictions | Reciprocal | Participating Jurisdictions | Duty to Notify Reportable Persons | Local Self-Cert. Templates |
|  Malta | All EU countries <i>plus</i> | | Countries listed in | ✓ Must be done before in sufficient time | |
|  New Zealand | Available on ¹ | | | | ✗ |

¹ Click on

link and scroll down to

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | |
|--|--|------------|-----------------------------|-----------------------------------|----------------------------|
| Jurisdiction | Reportable Jurisdictions | Reciprocal | Participating Jurisdictions | Duty to Notify Reportable Persons | Local Self-Cert. Templates |
|  Panama | Available on Home Page | | | | x₁ |
|  Singapore | | ✓ | Available on | x | x₂ |
|  Switzerland | | ✓ | Here | ✓ By | |
|  U.K. | Here | | | ✓ By | |






¹ Minimum requirements set forth

² “Reporting SGFIs have the flexibility to





, as long as the

meets the requirements of

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | | | | |
|--|-----------------------|--------------------------|---|--|--------------------------------------|---|---|----------------|
| Jurisdiction | Nil returns required? | May apply NA DD to PXAs? | May apply HV Indiv. PXA DD to LV Indiv. PXAs? | May exclude Entity PXAs of USD 250K or less from review? | Allow 3rd-Party SPs to act for RFIs? | May apply R. Add. Test to LV Indiv. PXAs? | If required conditions met, may Disc. Benes. of PNFE trusts be treated as CPs only when receive a distribution? | Wider Approach |
|  Bahamas | x | | | | | ✓ | | |
|  Bermuda | ✓ | | | | | | ✓ | |
|  BVI | | ✓ | | | | | | ✓ |
|  Cayman | | | ✓ | | | | | ✓ |
|  Guernsey | | | | ✓ | ✓ | | | |

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | | | | |
|---|-----------------------|--------------------------|---|--|--------------------------------------|---|---|----------------|
| Jurisdiction | Nil returns required? | May apply NA DD to PXAs? | May apply HV Individ. PXA DD to LV Individ. PXAs? | May exclude Entity PXAs of USD 250K or less from review? | Allow 3rd-Party SPs to act for RFIs? | May apply R. Add. Test to LV Individ. PXAs? | If required conditions met, may Disc. Benes. of PNFE trusts be treated as CPs only when receive a distribution? | Wider Approach |
|  Hong Kong | ? ¹ | ✓ | | ✓ HKD million threshold | ✓ | ✓ | | Optional |
|  Isle of Man | | | | ✓ ² | | | | ✓ |
|  Jersey | ✓ ³ | | | | | | ✓ | |
|  Luxembourg | ✗ ⁴ | | ✓ | | | | ✗ | |







¹ Nil returns are required per

. However, . Thus, we read this to mean that , and

² The should be made *in writing* to on or before , for the calendar year . (Emphasis added.)

³ Per section of , “Nil returns are required in in respect of accounts. It is therefore best practice .”


⁴ The filing of nil returns is

| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | | | | | | | |
|---|-----------------------|--------------------------|---|--|--------------------------------------|---|---|----------------|
| Jurisdiction | Nil returns required? | May apply NA DD to PXAs? | May apply HV Indiv. PXA DD to LV Indiv. PXAs? | May exclude Entity PXAs of USD 250K or less from review? | Allow 3rd-Party SPs to act for RFIs? | May apply R. Add. Test to LV Indiv. PXAs? | If required conditions met, may Disc. Benes. of PNFE trusts be treated as CPs only when receive a distribution? | Wider Approach |
|  Malta | ✓ | | | | | | | |
|  New Zealand | ✗ | | | | | | | ✓ ¹ |
|  Panama | | ✓ | | | ✓ ² | | | |
|  Singapore | | | ✓ | | | ✓ | | |
|  Switzerland | | | | ✓ | | | ✓ | Optional |
|  U.K. | ✗ ³ | | | | | | ✗ | |


¹ Wider approach to *reporting* is optional, i.e., FIs may report residents of Non-Reportable Jurisdictions but that report will be exchanged with the other country only when it enters into a CRS AEOI agreement with NZ.

² not yet implemented.

³ Nil returns are not but, if it must submit a report.


| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|--|---|---|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Bahamas | <p>In Guidance Notes (available on Home Page). FIs are:</p> <ul style="list-style-type: none"> “ ” OECD CRS Handbook and FAQs “should ”, and may “ ” to them | <ul style="list-style-type: none"> Mid-year start date (1 July 2017). The CRS “account value” for is nil. The CRS “account value” for is nil. A person exercises “ultimate effective control” over a trust when that person has the power to (Note: This provision appears only in the section of , which applies to Where a Bahamian company’s directors are and the Bahamian company is , the Bahamian company may be . Trusts where investment powers are meet the “ ” test for “ ” does not merely because they have A trust where the right to is not an is or is because doesn’t meet the “ ” test even if . |

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|--|---|--|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Bermuda | FIs should “ ” | <ul style="list-style-type: none"> Per (available), (i) and are equity-interest holders in trusts that are FIs, and (ii) if a Financial Account of a trust is itself [presumably they mean “ ”], that must be (including), and the must be treated as the Financial Account Holder. Cash is a “ ”. Trustees of charitable trusts that are FIs should consult they are concerned about (may be an option). Underlying companies of trusts can be treated as . FIs or that no longer should file in the relevant year. The FI does not need to . |

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CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019)

| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|--|---|---|
|  BVI | Per (available), FIs “are encouraged to these resources including .” | <ul style="list-style-type: none"> • Per (available), “[the of a trust that is [an FI] must be treated as irrespective of .” • "A Virgin Islands Financial Institution exercising any shall keep an internal record of as part of the ." • “A Virgin Islands Financial Institution shall establish, implement and maintain .” (Emphasis added.) |


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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|---|--|--|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Cayman | <p>Binding? Compare</p> <p>[T]he Common Reporting Standard commentary, which is any explanatory material made and published by the Organisation for Economic Co-Operation and Development for the purpose of assisting with the interpretation of the Common Reporting Standard, is and accordingly</p> <p>for the purposes of</p> <p>(Emphasis added.)</p> <p>Financial Institutions should the [] which have been issued to</p> <p>. (Emphasis added.)</p> | <ul style="list-style-type: none"> • All Cayman <i>RFIs</i> must have • All Cayman trustees administering TDTs must have • All Cayman FIs that delegate their CRS compliance obligations to third-party service providers must have • Special rules for Cayman FIs that are or |


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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|---|---|--|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Guernsey | None. | <ul style="list-style-type: none"> reporting permitted for FIs that , and where required for administration reasons to fulfil their reporting If a acts as an that is to a Guernsey FI resulting in , the Guernsey FI is required to |


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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|--|---|---|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Hong Kong | They are a “ ”. | <ul style="list-style-type: none"> Residence for entities = or, if , then place of “ ”. Residence for trusts with no tax residence: (i) for “Participating Jurisdiction” purposes, where , and (ii) for “Reportable Jurisdiction” purposes, “ ”. Special rules for HK “ ”, e.g., (i) for companies = , (ii) for trusts = , or . IRD will conduct , on- , and to . for s must be completed even for accounts . Contrary to the CRS Implementation Handbook, entity “equity interest” holders in trusts do not include (e.g., , including). |


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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|--|---|---|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Isle of Man | <p>, compare the following commentaries in available :</p> <ul style="list-style-type: none"> • “[T]his does not cover , applicable to all , which are covered in . In addition, and the can also be found in . This includes from .” • “A Financial Institution must apply in force at the time with reference to , the and lastly , the .” (Emphasis added.) | <ul style="list-style-type: none"> • If an FI does not have it will be considered if it is . • When an Isle of Man entity ceases it will , e.g., after the . • Although a is a under the CRS, the (not) is the " " on the . The 's details are contained in the “ ” of the . • Trustees reporting on behalf of TDTs may submit consolidated reports. |


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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|---|--|--|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Jersey | <p>They are “ “ ” of CRS and the Commentaries, but they “do not .” However, provides that in under the , the shall take into account “ and .” Since (as defined in) seems to include , including , could ’s reference to “ ” potentially refer to something other than , i.e., to and ? But see first bullet point in adjacent “Local Quirks” column re: changes to</p> | <ul style="list-style-type: none"> • will be amended as necessary due to . FIs will be given due notice of . won’t apply to the • In interpreting CRS, assistance can also be obtained from the and the document based on the • After assessment by the OECD, Jersey reversed its position that FIs could . But this change is not , so it’s acceptable for an FI to provided • All automatically of unless the FI are to . The must be with not • Where a is not , any of that in Jersey must, to the extent that it is not itself , be deemed to be a for Jersey purposes. |

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|---|--|---|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Luxembourg | <p>None. Luxembourg and, thus, in Luxembourg. The only reference is in the (available), which refer to and as that should be in relation to</p> | <ul style="list-style-type: none"> • Luxembourg does not allow the option of • Luxembourg does not allow the option of • Rules regarding are more detailed than is generally the case elsewhere. • The penalty for is , or for , subject to . The penalty for , or is |

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|--|---|---|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Malta | None. | <ul style="list-style-type: none"> Licensed Malta trustees must provide the following: <ul style="list-style-type: none"> -a list of [redacted] as at [redacted] -a list of [redacted] during the year [redacted] -a list of [redacted] and [redacted] where [redacted] was no longer [redacted] during the year [redacted] -specific detailed information about all [redacted]. -the form and instructions for providing the information are available [redacted]. In Malta, both types of Maltese [redacted] are treated as [redacted] and therefore considered [redacted], i.e., Malta. Subject to conditions, an entity that would otherwise be a [redacted] of a limited number of [redacted] or of [redacted] and is [redacted], is not considered to be [redacted] but [redacted], specifically a Passive NFE. <ul style="list-style-type: none"> -“ [redacted] ” = not more than [redacted] ([redacted] must not be [redacted] , with each [redacted] having not less than [redacted] of [redacted] the [redacted]). -“ [redacted] ” = [redacted] , and [redacted] and [redacted] , and [redacted] and [redacted] of such, but in all cases, shall not be more than [redacted]. |

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|--|---|--|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  New Zealand | <p>According to (available),</p> <ul style="list-style-type: none"> The and are “ and ”. Parts of are based on in the . “Reporting NZFIs will also be able to adopt procedures (including in the and are) that .” | <ul style="list-style-type: none"> can be FIs even if they aren’t if they are (through a or). An entire of is devoted to “The application of the Common Reporting Standard to within a (and to)”. Generally, the term “ , “ , or “ ” is the or . FIs can choose to . Financial assets include (). If an arrangement is within the , the has the requirements “that considers to be .” An individual trustee, and an individual that controls a corporate trustee, is because . Guidance contains special rules about accounts. |

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|---|---|---|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  Panama | Not mentioned in . However, refers to as “a ”. | <ul style="list-style-type: none"> For an entity to be considered , the entity must be <i>and</i> must have and . This is of particular interest for but that do not . |


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CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019)


| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|--|---|--|
|  Singapore | <p>Per [redacted] and [redacted], they “are [redacted]” to [redacted]. [redacted] are [redacted] “expected to [redacted] unless inconsistent with Singapore’s implementation of the Wider Approach.</p> | <ul style="list-style-type: none"> Income that would normally be passive is active if [redacted]. Settlor’s account value in [redacted] = 0. Compare [redacted] on whether [redacted] automatically meet the “ [redacted] ” test (depends on whether the “ [redacted] ” criterion is met) with the [redacted] ([redacted] generally regarded as [redacted] where “ [redacted] ”). All [redacted] registered under [redacted] that are not FIs are [redacted]. Assets can be deemed to [redacted] or [redacted] even if they aren’t [redacted]. [redacted], but not [redacted], of FI trusts are expressly stated to be “ [redacted] ”. [redacted] (e.g., [redacted]) must be looked through for Controlling Persons. FIs may accept Self-Cert. claiming [redacted] if FI confirms [redacted] by [redacted] and [redacted]. FIs that are [redacted] or [redacted] should [redacted] and can do so [redacted], i.e., they do not have to [redacted]. They can [redacted]. Singapore licensed trust companies are automatically deemed to be (i) [redacted] and (ii) [redacted]. |

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CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019)

| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|--|---|--|
|  Switzerland | None. | <ul style="list-style-type: none"> • % test for “subsidiary” for Active NFE holding entities. • Rulings on are available from . • that are FIs are Non-RFIs; however, this is expected to change beginning 2021. • are expressly excluded as of . • The of a of a are the t’s . • No CRS-specific legislation. • In addition to having to of fact of , must, of to pursuant to Swiss law. • Reportable persons can on the basis of “ ”. • The Swiss FTA has begun and . |

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| CRS Jurisdiction-Specific Resources & Comparison Chart (last updated 10 September 2019) | | |
|---|---|---|
| Jurisdiction | Effect of OECD CRS Implementation Handbook and FAQs | Local Quirks |
|  U.K. | <p>In</p> <p>“ , the</p> <p>is a for</p> <p>and</p> <p>, and</p> <p>[sic] a</p> <p>.”</p> | <ul style="list-style-type: none"> • is not a . • “For a normal , where a makes an with no , then they are not treated as of and therefore are not , where the the of the , for example by the to to , or to be .” • “ must identify, when reporting, the in respect of which and . This should be or when .” • “If a or has reason to believe that it should for may . If , the will still have to of the . If as this is a legal requirement of the AEOI regimes, but will or from the .” |

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