

AUTOMATIC EXCHANGE OF INFORMATION (AEOI) / COMMON REPORTING STANDARD (CRS) SAINT LUCIA - WIDER APPROACH

Saint Lucia has adopted the **Wider Approach** for the Automatic Exchange of Information (AEOI) / Common Reporting Standard (CRS). Under this approach, financial Institutions are required to gather information **on all non-resident account holders**. However, reporting is only required for applicable account holders from the reportable (participating) jurisdictions.

The list of participating jurisdictions, as provided below, is updated annually and financial institutions are advised to obtain all relevant information, from all non-residents in a timely manner to avoid reporting delays. Obtaining relevant information is also in keeping with anti-money laundering and know your client provisions in the Laws of Saint Lucia.

Financial institutions are to provide reports on account holders from the ninety one (91) jurisdictions listed before, for **filing period 2018, due by July 31st 2019.**

AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION ACT, NO. 22 OF 2016 LIST OF PARTICIPATING JURISDICTIONS

IN EXERCISE of the power conferred under section 9(2) of the Automatic Exchange of Financial Account Information Act, No. 22 of 2016, the Minister responsible for finance lists the following Participating Jurisdictions for the purposes of the Common Reporting Standard on reporting and due diligence for financial account information:

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| 1 Anguilla | 6 Austria |
| 2 Antigua and Barbuda | 7 Azerbaijan |
| 3 Argentina | 8 Bahamas |
| 4 Aruba | 9 Bahrain |
| 5 Australia | 10 Barbados |

11	Belgium	54	Lebanon
12	Belize	55	Liechtenstein
13	Bermuda	56	Lithuania
14	Brazil	57	Luxembourg
15	British Virgin Islands	58	Malaysia
16	Brunei Darussalam	59	Malta
17	Bulgaria	60	Marshall Islands
18	Canada	61	Mauritius
19	Cayman Islands	62	Mexico
20	Chile	63	Montserrat
21	China	64	Nauru
22	Colombia	65	Netherlands
23	Cook Islands	66	New Zealand
24	Costa Rica	67	Norway
25	Croatia	68	Pakistan
26	Curaçao	69	Poland
27	Cyprus	70	Portugal
28	Czech Republic	71	Qatar
29	Denmark	72	Romania
30	Dominica	73	Russia
31	Estonia	74	Saint Kitts and Nevis
32	Faroe Islands		
33	Finland	75	Saint Vincent and the Grenadines
34	France		
35	Germany	76	San Marino
36	Gibraltar	77	Saudi Arabia
37	Greece	78	Seychelles
38	Greenland	79	Sint Maarten
39	Grenada	80	Slovak Republic
40	Guernsey	81	Slovenia
41	Hungary	82	South Africa
42	Iceland	83	Spain
43	India	84	Sweden
44	Indonesia	85	Switzerland
45	Ireland	86	Trinidad and Tobago
46	Isle of Man		
47	Israel	87	Turks and Caicos Islands
48	Italy		
49	Japan	88	United Arab Emirates
50	Jersey		
51	Korea	89	United Kingdom
52	Kuwait	90	Uruguay
53	Latvia	91	Vanuatu

ALLEN M. CHASTANET,
Minister responsible for finance.