

List of Participating Jurisdictions

A. Effective from 2 Feb 2026

Albania	China	Hungary	Malta	Saint Lucia
Andorra	Colombia	Iceland	Marshall Islands	Saint Vincent and the Grenadines
Anguilla	Cook Islands	India	Mauritius	Samoa
Antigua and Barbuda	Costa Rica	Indonesia	Mexico	San Marino
Argentina	Croatia	Ireland	Moldova	Saudi Arabia
Armenia	Curaçao	Isle of Man	Monaco	Senegal
Aruba	Cyprus	Israel	Montserrat	Seychelles
Australia	Czech Republic	Italy	Nauru	Singapore
Austria	Denmark	Jamaica	Netherlands	Sint Maarten
Azerbaijan	Dominica	Japan	New Caledonia	Slovak Republic
The Bahamas	Ecuador	Jersey	New Zealand	Slovenia
Bahrain	Estonia	Kazakhstan	Nigeria	South Africa
Barbados	Faroe Islands	Kenya	Norway	Spain
Belgium	Finland	Korea	Oman	Sweden
Belize	France	Kuwait	Pakistan	Switzerland
Bermuda	Germany	Latvia	Panama	Thailand
Brazil	Ghana	Lebanon	Peru	Türkiye
British Virgin Islands	Gibraltar	Liechtenstein	Poland	Turks and Caicos Islands
Brunei Darussalam	Greece	Lithuania	Portugal	Uganda
Bulgaria	Greenland	Luxembourg	Qatar	Ukraine
Canada	Grenada	Macao (China)	Romania	United Arab Emirates
Cayman Islands	Guernsey	Malaysia	Russia	United Kingdom
Chile	Hong Kong (China)	Maldives	Rwanda	Uruguay
			Saint Kitts and Nevis	Vanuatu

B. Effective from 4 Feb 2025 to 1 Feb 2026

Albania	China	Hong Kong (China)	Maldives	Saint Kitts and Nevis
Andorra	Colombia	Hungary	Malta	Saint Lucia
Anguilla	Cook Islands	Iceland	Marshall Islands	Saint Vincent and the Grenadines
Antigua and Barbuda	Costa Rica	India	Mauritius	Samoa
Argentina	Croatia	Indonesia	Mexico	San Marino
Armenia	Curaçao	Ireland	Moldova	Saudi Arabia
Aruba	Cyprus	Isle of Man	Monaco	Seychelles
Australia	Czech Republic	Israel	Montserrat	Singapore
Austria	Denmark	Italy	Nauru	Sint Maarten
Azerbaijan	Dominica	Jamaica	Netherlands	Slovak Republic
The Bahamas	Ecuador	Japan	New Caledonia	Slovenia
Bahrain	Estonia	Jersey	New Zealand	South Africa
Barbados	Faroe Islands	Kazakhstan	Nigeria	Spain
Belgium	Finland	Kenya	Norway	Sweden
Belize	France	Korea	Oman	Switzerland
Bermuda	Germany	Kuwait	Pakistan	Thailand
Brazil	Ghana	Latvia	Panama	Türkiye
British Virgin Islands	Gibraltar	Lebanon	Peru	Turks and Caicos Islands
Brunei Darussalam	Greece	Liechtenstein	Poland	Ukraine
Bulgaria	Greenland	Lithuania	Portugal	United Arab Emirates
Canada	Grenada	Luxembourg	Qatar	United Kingdom
Cayman Islands	Guernsey	Macao (China)	Romania	Uruguay
Chile		Malaysia	Russia	Vanuatu

C. Effective from 2 Feb 2024 to 3 Feb 2025

Albania	China	Hong Kong (China)	Maldives	Saint Kitts and Nevis
Andorra	Colombia	Hungary	Malta	Saint Lucia
Anguilla	Cook Islands	Iceland	Marshall Islands	Saint Vincent and the Grenadines
Antigua and Barbuda	Costa Rica	India	Mauritius	Samoa
Argentina	Croatia	Indonesia	Mexico	San Marino
Aruba	Curaçao	Ireland	Monaco	Saudi Arabia
Australia	Cyprus	Isle of Man	Montserrat	Seychelles
Austria	Czech Republic	Israel	Nauru	Singapore
Azerbaijan	Denmark	Italy	Netherlands	Sint Maarten
The Bahamas	Dominica	Jamaica	New Caledonia	Slovak Republic
Bahrain	Ecuador	Japan	New Zealand	Slovenia
Barbados	Estonia	Jersey	Nigeria	South Africa
Belgium	Faroe Islands	Kazakhstan	Norway	Spain
Belize	Finland	Kenya	Oman	Sweden
Bermuda	France	Korea	Pakistan	Switzerland
Brazil	Germany	Kuwait	Panama	Thailand
British Virgin Islands	Ghana	Latvia	Peru	Türkiye
Brunei Darussalam	Gibraltar	Lebanon	Poland	Turks and Caicos Islands
Bulgaria	Greece	Liechtenstein	Portugal	United Arab Emirates
Canada	Greenland	Lithuania	Qatar	United Kingdom
Cayman Islands	Grenada	Luxembourg	Romania	Uruguay
Chile	Guernsey	Macao (China)	Russia	Vanuatu
		Malaysia		

Note: **Niue** has been removed from the List of Participating Jurisdictions. Following the removal, a Change in Circumstances (“CIC”) would be triggered for Entity Account Holders that are Investment Entities where their tax residency is in such jurisdictions. As such, the Reporting Singaporean Financial Institution cannot rely on the original self-certification and must obtain a new valid self-certification with details of the Controlling Person(s).

D. Effective from 1 Apr 2023 to 1 Feb 2024

Albania	China	Hong Kong (China)	Maldives	Russia
Andorra	Colombia	Hungary	Malta	Saint Kitts and Nevis
Anguilla	Cook Islands	Iceland	Marshall Islands	Saint Lucia
Antigua and Barbuda	Costa Rica	India	Mauritius	Saint Vincent and the Grenadines
Argentina	Croatia	Indonesia	Mexico	Samoa
Aruba	Curaçao	Ireland	Monaco	San Marino
Australia	Cyprus	Isle of Man	Montserrat	Saudi Arabia
Austria	Czech Republic	Israel	Nauru	Seychelles
Azerbaijan	Denmark	Italy	Netherlands	Singapore
The Bahamas	Dominica	Jamaica	New Caledonia	Sint Maarten
Bahrain	Ecuador	Japan	New Zealand	Slovak Republic
Barbados	Estonia	Jersey	Nigeria	Slovenia
Belgium	Faroe Islands	Kazakhstan	Niue	South Africa
Belize	Finland	Korea	Norway	Spain
Bermuda	France	Kuwait	Oman	Sweden
Brazil	Germany	Latvia	Pakistan	Switzerland
British Virgin Islands	Ghana	Lebanon	Panama	Türkiye
Brunei Darussalam	Gibraltar	Liechtenstein	Peru	Turks and Caicos Islands
Bulgaria	Greece	Lithuania	Poland	United Arab Emirates
Canada	Greenland	Luxembourg	Portugal	United Kingdom
Cayman Islands	Grenada	Macao (China)	Qatar	Uruguay
Chile	Guernsey	Malaysia	Romania	Vanuatu

Note: **Kenya, Morocco and Trinidad and Tobago** have been removed from the List of Participating Jurisdictions. Following the removal, a Change in Circumstances (“CIC”) would be triggered for Entity Account Holders that are Investment Entities where their tax residency is in such jurisdictions. As such, the Reporting Singaporean Financial Institution cannot rely on the original self-certification and must obtain a new valid self-certification with details of the Controlling Person(s).

E. Effective from 04 Feb 2022 to 31 Mar 2023

Albania	China	Hong Kong (China)	Malta	Saint Kitts and Nevis
Andorra	Colombia	Hungary	Marshall Islands	Saint Lucia
Anguilla	Cook Islands	Iceland	Mauritius	Saint Vincent and the Grenadines
Antigua and Barbuda	Costa Rica	India	Mexico	Samoa
Argentina	Croatia	Indonesia	Monaco	San Marino
Aruba	Curaçao	Ireland	Montserrat	Saudi Arabia
Australia	Cyprus	Isle of Man	Morocco	Seychelles
Austria	Czech Republic	Israel	Nauru	Singapore
Azerbaijan	Denmark	Italy	Netherlands	Sint Maarten
The Bahamas	Dominica	Jamaica	New Caledonia	Slovak Republic
Bahrain	Ecuador	Japan	New Zealand	Slovenia
Barbados	Estonia	Jersey	Nigeria	South Africa
Belgium	Faroe Islands	Kazakhstan	Niue	Spain
Belize	Finland	Kenya	Norway	Sweden
Bermuda	France	Korea	Oman	Switzerland
Brazil	Germany	Kuwait	Pakistan	Trinidad and Tobago
British Virgin Islands	Ghana	Latvia	Panama	Turkey
Brunei Darussalam	Gibraltar	Lebanon	Peru	Turks and Caicos Islands
Bulgaria	Greece	Liechtenstein	Poland	United Arab Emirates
Canada	Greenland	Lithuania	Portugal	United Kingdom
Cayman Islands	Grenada	Luxembourg	Qatar	Uruguay
Chile	Guernsey	Macao (China)	Romania	Vanuatu
		Malaysia	Russia	
		Maldives		

F. Effective from 10 Feb 2021 to 03 Feb 2022

Albania	China	Hong Kong (China)	Malta	Saint Kitts and Nevis
Andorra	Colombia	Hungary	Marshall Islands	Saint Lucia
Anguilla	Cook Islands	Iceland	Mauritius	Saint Vincent and the Grenadines
Antigua and Barbuda	Costa Rica	India	Mexico	Samoa
Argentina	Croatia	Indonesia	Monaco	San Marino
Aruba	Curaçao	Ireland	Montserrat	Saudi Arabia
Australia	Cyprus	Isle of Man	Nauru	Seychelles
Austria	Czech Republic	Israel	Netherlands	Singapore
Azerbaijan	Denmark	Italy	New Caledonia	Sint Maarten
The Bahamas	Dominica	Japan	New Zealand	Slovak Republic
Bahrain	Ecuador	Jersey	Nigeria	Slovenia
Barbados	Estonia	Kazakhstan	Niue	South Africa
Belgium	Faroe Islands	Korea	Norway	Spain
Belize	Finland	Kuwait	Oman	Sweden
Bermuda	France	Latvia	Pakistan	Switzerland
Brazil	Germany	Lebanon	Panama	Trinidad and Tobago
British Virgin Islands	Ghana	Liechtenstein	Peru	Turkey
Brunei Darussalam	Gibraltar	Lithuania	Poland	Turks and Caicos Islands
Bulgaria	Greece	Luxembourg	Portugal	United Arab Emirates
Canada	Greenland	Macao (China)	Qatar	United Kingdom
Cayman Islands	Grenada	Malaysia	Romania	Uruguay
Chile	Guernsey	Maldives	Russia	Vanuatu

G. Effective from 12 Feb 2020 to 09 Feb 2021

Albania	China	Hong Kong (China)	Malta	Saint Lucia
Andorra	Colombia	Hungary	Marshall Islands	Saint Vincent and the Grenadines
Anguilla	Cook Islands	Iceland	Mauritius	Samoa
Antigua and Barbuda	Costa Rica	India	Mexico	San Marino
Argentina	Croatia	Indonesia	Monaco	Saudi Arabia
Aruba	Curaçao	Ireland	Montserrat	Seychelles
Australia	Cyprus	Isle of Man	Nauru	Singapore
Austria	Czech Republic	Israel	Netherlands	Sint Maarten
Azerbaijan	Denmark	Italy	New Zealand	Slovak Republic
The Bahamas	Dominica	Japan	Nigeria	Slovenia
Bahrain	Ecuador	Jersey	Niue	South Africa
Barbados	Estonia	Kazakhstan	Norway	Spain
Belgium	Faroe Islands	Korea	Oman	Sweden
Belize	Finland	Kuwait	Pakistan	Switzerland
Bermuda	France	Latvia	Panama	Trinidad and Tobago
Brazil	Germany	Lebanon	Peru	Turkey
British Virgin Islands	Ghana	Liechtenstein	Poland	Turks and Caicos Islands
Brunei Darussalam	Gibraltar	Lithuania	Portugal	United Arab Emirates
Bulgaria	Greece	Luxembourg	Qatar	United Kingdom
Canada	Greenland	Macao (China)	Romania	Uruguay
Cayman Islands	Grenada	Malaysia	Russia	Vanuatu
Chile	Guernsey	Maldives	Saint Kitts and Nevis	

H. Effective from 1 Mar 2019 to 11 Feb 2020

Albania	China	Hungary	Marshall Islands	Saint Lucia
Andorra	Colombia	Iceland	Mauritius	Saint Vincent and the Grenadines
Anguilla	Cook Islands	India	Mexico	Samoa
Antigua and Barbuda	Costa Rica	Indonesia	Monaco	San Marino
Argentina	Croatia	Ireland	Montserrat	Saudi Arabia
Aruba	Curaçao	Isle of Man	Nauru	Seychelles
Australia	Cyprus	Israel	Netherlands	Singapore
Austria	Czech Republic	Italy	New Zealand	Sint Maarten
Azerbaijan	Denmark	Japan	Nigeria	Slovak Republic
The Bahamas	Dominica	Jersey	Niue	Slovenia
Bahrain	Estonia	Kazakhstan	Norway	South Africa
Barbados	Faroe Islands	Korea	Oman	Spain
Belgium	Finland	Kuwait	Pakistan	Sweden
Belize	France	Latvia	Panama	Switzerland
Bermuda	Germany	Lebanon	Peru	Trinidad and Tobago
Brazil	Ghana	Liechtenstein	Poland	Turkey
British Virgin Islands	Gibraltar	Lithuania	Portugal	Turks and Caicos Islands
Brunei Darussalam	Greece	Luxembourg	Qatar	United Arab Emirates
Bulgaria	Greenland	Macao (China)	Romania	United Kingdom
Canada	Grenada	Malaysia	Russia	Uruguay
Cayman Islands	Guernsey	Maldives	Saint Kitts and Nevis	Vanuatu
Chile	Hong Kong (China)	Malta		

I. Effective from 1 Jan 2018 to 28 Feb 2019

Albania	China	Guernsey	Malaysia	Saint Lucia
Andorra	Colombia	Hong Kong (China)	Maldives	Saint Vincent and the Grenadines
Anguilla	Cook Islands	Hungary	Malta	Samoa
Antigua and Barbuda	Costa Rica	Iceland	Marshall Islands	San Marino
Argentina	Croatia	India	Mauritius	Saudi Arabia
Aruba	Curaçao	Indonesia	Mexico	Seychelles
Australia	Cyprus	Ireland	Monaco	Singapore
Austria	Czech Republic	Isle of Man	Montserrat	Sint Maarten
Azerbaijan	Denmark	Israel	Nauru	Slovak Republic
The Bahamas	Dominica	Italy	Netherlands	Slovenia
Bahrain	Estonia	Japan	New Zealand	South Africa
Barbados	Faroe Islands	Jersey	Nigeria	Spain
Belgium	Finland	Korea	Niue	Sweden
Belize	France	Kuwait	Norway	Switzerland
Bermuda	Germany	Latvia	Pakistan	Trinidad and Tobago
Brazil	Ghana	Lebanon	Panama	Turkey
British Virgin Islands	Gibraltar	Liechtenstein	Poland	Turks and Caicos Islands
Brunei Darussalam	Greece	Lithuania	Portugal	United Arab Emirates
Bulgaria	Greenland	Luxembourg	Qatar	United Kingdom
Canada	Grenada	Macao (China)	Romania	Uruguay
Cayman Islands			Russia	Vanuatu
Chile			Saint Kitts and Nevis	

J. Effective from 1 Jan 2017 to 31 Dec 2017

Albania	China	Guernsey	Malaysia	Saint Vincent and the Grenadines
Andorra	Colombia	Hong Kong (China)	Malta	Samoa
Anguilla	Cook Islands	Hungary	Marshall Islands	San Marino
Antigua and Barbuda	Costa Rica	Iceland	Mauritius	Saudi Arabia
Argentina	Croatia	India	Mexico	Seychelles
Aruba	Curaçao	Indonesia	Monaco	Singapore
Australia	Cyprus	Ireland	Montserrat	Sint Maarten
Austria	Czech Republic	Isle of Man	Nauru	Slovak Republic
The Bahamas	Denmark	Israel	Netherlands	Slovenia
Bahrain	Dominica	Italy	New Zealand	South Africa
Barbados	Estonia	Japan	Niue	Spain
Belgium	Faroe Islands	Jersey	Norway	Sweden
Belize	Finland	Korea	Panama	Switzerland
Bermuda	France	Kuwait	Poland	Trinidad and Tobago
Brazil	Germany	Latvia	Portugal	Turkey
British Virgin Islands	Ghana	Lebanon	Qatar	Turks and Caicos Islands
Brunei Darussalam	Gibraltar	Liechtenstein	Romania	United Arab Emirates
Bulgaria	Greece	Lithuania	Russia	United Kingdom
Canada	Greenland	Luxembourg	Saint Kitts and Nevis	Uruguay
Cayman Islands	Grenada	Macao (China)	Saint Lucia	Vanuatu
Chile				