

## COMMON REPORTING STANDARD (CRS)

### List of Participating Jurisdictions and Reportable Jurisdictions

The Mauritius Revenue Authority (MRA) wishes to inform its stakeholders that in view of the upcoming deadline to submit CRS reports, the List of Participating Jurisdictions and Reportable Jurisdictions has been published on its website: [www.mra.mu](http://www.mra.mu)

### Participating Jurisdictions

As required, Mauritius has to maintain a *[list of Participating Jurisdictions](#)*, which should include and be limited to the jurisdictions with which there is an agreement to exchange information under the Automatic Exchange of Information (AEOI) Standard. The list of Participating Jurisdictions has been updated to include three jurisdictions namely **Nigeria, Thailand and Uganda**. The list of Participating Jurisdictions shall be used by Financial Institutions for due diligence on accounts holders, as specified in Paragraph A, 6(b) of Section VIII of the Common Reporting Standard.

### Reportable Jurisdictions

The *[list of Reportable Jurisdictions](#)* for the Common Reporting Standard (CRS) is updated every year to include jurisdiction who committed to implement CRS and signed the Convention on Mutual Administrative Assistance in Tax Matters. In line with the above, three jurisdictions namely **Cote D'Ivoire, Fiji and Zimbabwe** have been added to the list. Financial Institutions (FIs) which report information under CRS shall use this list to identify their reportable account holders.