

LIST OF NIGERIA'S EXCHANGE PARTNERS UNDER THE AEOI-CRS

NOTICE

The Nigeria Revenue Service (NRS) hereby notifies all reportable Financial Institutions that its current list of exchange partners under the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information is as follows;

S/NO	PARTNER JURISDICTION	ISO CODE	CRS STATUS
1	Albania	AL	Participating/Reportable Jurisdiction
2	Andorra	AD	Participating/Reportable Jurisdiction
3	Anguilla	AI	Participating Jurisdiction
4	Antigua and Barbuda	AG	Participating/Reportable Jurisdiction
5	Argentina	AR	Participating/Reportable Jurisdiction
6	Aruba	AW	Participating/Reportable Jurisdiction
7	Australia	AU	Participating/Reportable Jurisdiction
8	Austria	AT	Participating/Reportable Jurisdiction
9	Azerbaijan	AZ	Participating/Reportable Jurisdiction
10	Bahrain	BH	Participating Jurisdiction
11	Barbados	BB	Participating/Reportable Jurisdiction
12	Belgium	BE	Participating/Reportable Jurisdiction
13	Bermuda	BM	Participating Jurisdiction
14	Brazil	BR	Participating/Reportable Jurisdiction
15	British Virgin Islands	VG	Participating Jurisdiction
16	Brunei Darussalam	BN	Participating Jurisdiction
17	Bulgaria	BG	Participating/Reportable Jurisdiction
19	Canada	CA	Participating/Reportable Jurisdiction
20	Cayman Islands	KY	Participating Jurisdiction
21	Chile	CL	Participating/Reportable Jurisdiction
22	China	CN	Participating/Reportable Jurisdiction
23	Colombia	CO	Participating/Reportable Jurisdiction
24	Cook Islands	CK	Participating/Reportable Jurisdiction
25	Costa Rica	CR	Participating/Reportable Jurisdiction
26	Croatia	HR	Participating/Reportable Jurisdiction
27	Curacao	CW	Participating/Reportable Jurisdiction
28	Cyprus	CY	Participating/Reportable Jurisdiction
29	Czechia	CZ	Participating/Reportable Jurisdiction
30	Denmark	DK	Participating/Reportable Jurisdiction

S/NO	PARTNER JURISDICTION	ISO CODE	CRS STATUS
31	Dominica	DM	Participating Jurisdiction
32	Ecuador	EC	Participating/Reportable Jurisdiction
33	Estonia	EE	Participating/Reportable Jurisdiction
34	Faroe Islands	FO	Participating/Reportable Jurisdiction
35	Finland	FI	Participating/Reportable Jurisdiction
36	France	FR	Participating/Reportable Jurisdiction
37	Georgia	GE	Participating/Reportable Jurisdiction
38	Germany	DE	Participating/Reportable Jurisdiction
39	Ghana	GH	Participating/Reportable Jurisdiction
40	Gibraltar	GI	Participating/Reportable Jurisdiction
41	Greece	GR	Participating/Reportable Jurisdiction
42	Greenland	GL	Participating/Reportable Jurisdiction
43	Grenada	GD	Participating/Reportable Jurisdiction
44	Guernsey	GG	Participating/Reportable Jurisdiction
45	Hong Kong (China)	HK	Participating/Reportable Jurisdiction
46	Hungary	HU	Participating/Reportable Jurisdiction
47	Iceland	IS	Participating/Reportable Jurisdiction
48	India	IN	Participating/Reportable Jurisdiction
49	Indonesia	ID	Participating/Reportable Jurisdiction
50	Ireland	IE	Participating/Reportable Jurisdiction
51	Isle of Man	IM	Participating/Reportable Jurisdiction
52	Israel	IL	Participating/Reportable Jurisdiction
53	Italy	IT	Participating/Reportable Jurisdiction
54	Japan	JP	Participating/Reportable Jurisdiction
55	Jersey	JE	Participating/Reportable Jurisdiction
56	Kazakhstan	KZ	Participating/Reportable Jurisdiction
57	Kenya	KE	Participating/Reportable Jurisdiction
58	Korea	KR	Participating/Reportable Jurisdiction
59	Kuwait	KW	Participating Jurisdiction
60	Latvia	LV	Participating/Reportable Jurisdiction
61	Liechtenstein	LI	Participating/Reportable Jurisdiction
62	Lithuania	LT	Participating/Reportable Jurisdiction
63	Luxembourg	LU	Participating/Reportable Jurisdiction
64	Macau (China)	MO	Participating Jurisdiction
65	Malaysia	MY	Participating/Reportable Jurisdiction
66	Maldives	MV	Participating/Reportable Jurisdiction
67	Malta	MT	Participating/Reportable Jurisdiction
68	Mauritius	MU	Participating/Reportable Jurisdiction
69	Mexico	MX	Participating/Reportable Jurisdiction

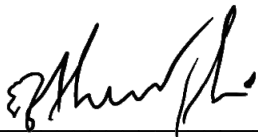
S/NO	PARTNER JURISDICTION	ISO CODE	CRS STATUS
70	Moldova	MD	Participating/Reportable Jurisdiction
71	Monaco	MC	Participating/Reportable Jurisdiction
72	Nauru	NR	Participating Jurisdiction
73	Netherlands	NL	Participating/Reportable Jurisdiction
74	New Caledonia	NC	Participating Jurisdiction
75	New Zealand	NZ	Participating/Reportable Jurisdiction
76	Norway	NO	Participating/Reportable Jurisdiction
77	Oman	OM	Participating Jurisdiction
78	Pakistan	PK	Participating/Reportable Jurisdiction
79	Panama	PA	Participating/Reportable Jurisdiction
80	Peru	PE	Participating/Reportable Jurisdiction
81	Poland	PL	Participating/Reportable Jurisdiction
82	Portugal	PT	Participating/Reportable Jurisdiction
83	Qatar	QA	Participating Jurisdiction
84	Romania	RO	Participating/Reportable Jurisdiction
85	Russian Federation	RU	Participating/Reportable Jurisdiction
86	Rwanda	RW	Participating/Reportable Jurisdiction
87	Saint Kitts and Nevis	KN	Participating/Reportable Jurisdiction
88	Saint Lucia	LC	Participating/Reportable Jurisdiction
89	Saint Vincent and the Grenadines	VC	Participating Jurisdiction
90	Samoa	WS	Participating Jurisdiction
91	San Marino	SM	Participating/Reportable Jurisdiction
92	Saudi Arabia	SA	Participating/Reportable Jurisdiction
93	Seychelles	SC	Participating/Reportable Jurisdiction
94	Singapore	SG	Participating/Reportable Jurisdiction
95	Sint Maarten	SX	Participating Jurisdiction
96	Slovak Republic	SK	Participating/Reportable Jurisdiction
97	Slovenia	SI	Participating/Reportable Jurisdiction
98	South Africa	ZA	Participating/Reportable Jurisdiction
99	Spain	ES	Participating/Reportable Jurisdiction
100	Sweden	SE	Participating/Reportable Jurisdiction
101	Switzerland	CH	Participating/Reportable Jurisdiction
102	Thailand	TH	Participating/Reportable Jurisdiction
103	Turks & Caicos Islands	TC	Participating Jurisdiction
104	Türkiye	TR	Participating/Reportable Jurisdiction
105	Uganda	UG	Participating/Reportable Jurisdiction
106	Ukraine	UA	Participating/Reportable Jurisdiction
107	United Arab Emirates	AE	Participating Jurisdiction

S/NO	PARTNER JURISDICTION	ISO CODE	CRS STATUS
108	United Kingdom	GB	Participating/Reportable Jurisdiction
109	Uruguay	UY	Participating/Reportable Jurisdiction
110	Vanuatu	VU	Participating Jurisdiction

Please note that NIGERIA's fiscal year runs from **1st January to 31st December**.

This notice shall remain valid until otherwise communicated by the NRS.

Thank you.



For the Competent Authority of NIGERIA

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