

List of Nigeria Intended Exchange Partners Under the AEOI-CRS

NOTICE

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

S/n	Jurisdiction of Competent Authority	Intended exchange partner (<i>tick as intended</i>)
1	Albania	✓
2	Andorra	✓
3	Anguilla	✓
4	Antigua and Barbuda	✓
5	Argentina	✓
6	Aruba	✓
7	Australia	✓
8	Austria	✓
9	Azerbaijan	✓
10	The Bahamas	✓
11	Bahrain	✓
12	Barbados	✓
13	Belgium	✓
14	Belize	✓
15	Bermuda	✓
16	Brazil	✓
17	British Virgin Islands	✓
18	Brunei	✓
19	Bulgaria	✓
20	Canada	✓
21	Cayman Islands	✓
22	Chile	✓
23	China	✓
24	Colombia	✓
25	Costa Rica	✓
26	Cook Islands	✓
27	Croatia	✓
28	Curacao	✓
29	Cyprus	✓
30	Czech Republic	✓

S/n	Jurisdiction of Competent Authority	Intended exchange partner (<i>tick as intended</i>)
31	Denmark	✓
32	Dominica	✓
33	Ecuador	✓
34	Estonia	✓
35	Faroe Islands	✓
36	Finland	✓
37	France	✓
38	Germany	✓
39	Ghana	✓
40	Gibraltar	✓
41	Greece	✓
42	Greenland	✓
43	Grenada	✓
44	Guernsey	✓
45	Hong Kong (China)	✓
46	Hungary	✓
47	Iceland	✓
48	India	✓
49	Indonesia	✓
50	Ireland	✓
51	Israel	✓
52	Isle of Man	✓
53	Italy	✓
54	Japan	✓
55	Jersey	✓
56	Kazakhstan	✓
57	Korea	✓
58	Kuwait	✓
59	Latvia	✓
60	Lebanon	✓
61	Liberia	✓
62	Liechtenstein	✓
63	Lithuania	✓
64	Luxembourg	✓
65	Macau (China)	✓
66	Malaysia	✓
67	Malta	✓
68	Marshall Islands	✓
69	Mauritius	✓
70	Mexico	✓
71	Monaco	✓

S/n	Jurisdiction of Competent Authority	Intended exchange partner (<i>tick as intended</i>)
72	Montserrat	✓
73	Morocco	✓
74	Nauru	✓
75	Netherlands	✓
76	New Zealand	✓
77	Niue	✓
78	Norway	✓
79	Oman	✓
80	Pakistan	✓
81	Panama	✓
82	Poland	✓
83	Portugal	✓
84	Qatar	✓
85	Romania	✓
86	Russian Federation	✓
87	Saint Kitts and Nevis	✓
88	Saint Lucia	✓
89	Saint Vincent and the Grenadines	✓
90	Samoa	✓
91	San Marino	✓
92	Saudi Arabia	✓
93	Seychelles	✓
94	Singapore	✓
95	Sint Maarten	✓
96	Slovak Republic	✓
97	Slovenia	✓
98	South Africa	✓
99	Spain	✓
100	Sweden	✓
101	Switzerland	✓
102	Turkey	✓
103	Turks & Caicos Islands	✓
104	United Arab Emirates	✓
105	United Kingdom	✓
106	Uruguay	✓
107	Vanuatu	✓

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

This notice shall remain valid until otherwise communicated by FIRS.

Thank you.

A handwritten signature in blue ink, appearing to read 'Sanjay M. O.', is written over a horizontal line.

For the Competent Authority of NIGERIA

Gbonjubola, M. O.

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