



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

JANUARY, 2022

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.

For the Competent Authority of NIGERIA

A handwritten signature in blue ink, appearing to read 'Sanjay J...', is positioned above a horizontal line.

Gbonjubola, M. O.
Group Lead, Special Tax Operation Group,
Authorised Competent Authority,
Federal Inland Revenue Service, Nigeria.

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