



List of Nigeria Participating Jurisdictions 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	REMARK
1	Albania	<i>Participating Jurisdiction</i>
2	Andorra	<i>Participating Jurisdiction</i>
3	Argentina	<i>Participating Jurisdiction</i>
4	Australia	<i>Participating Jurisdiction</i>
5	Austria	<i>Participating Jurisdiction</i>
6	Azerbaijan	<i>Participating Jurisdiction</i>
7	Barbados	<i>Participating Jurisdiction</i>
8	Belgium	<i>Participating Jurisdiction</i>
9	Brazil	<i>Participating Jurisdiction</i>
10	Chile	<i>Participating Jurisdiction</i>
11	China	<i>Participating Jurisdiction</i>
12	Colombia	<i>Participating Jurisdiction</i>
13	Cook Islands	<i>Participating Jurisdiction</i>
14	Croatia	<i>Participating Jurisdiction</i>
15	Curacao	<i>Participating Jurisdiction</i>
16	Cyprus	<i>Participating Jurisdiction</i>
17	Czech Republic	<i>Participating Jurisdiction</i>
18	Denmark	<i>Participating Jurisdiction</i>
19	Ecuador	<i>Participating Jurisdiction</i>
20	Estonia	<i>Participating Jurisdiction</i>
21	Faroe Islands	<i>Participating Jurisdiction</i>
22	Finland	<i>Participating Jurisdiction</i>
23	France	<i>Participating Jurisdiction</i>
24	Germany	<i>Participating Jurisdiction</i>
25	Ghana	<i>Participating Jurisdiction</i>
26	Gibraltar	<i>Participating Jurisdiction</i>
27	Greece	<i>Participating Jurisdiction</i>
28	Greenland	<i>Participating Jurisdiction</i>
29	Grenada	<i>Participating Jurisdiction</i>
30	Guernsey	<i>Participating Jurisdiction</i>

31	Hong Kong (China)	<i>Participating Jurisdiction</i>
32	Hungary	<i>Participating Jurisdiction</i>
33	Iceland	<i>Participating Jurisdiction</i>
34	India	<i>Participating Jurisdiction</i>
35	Indonesia	<i>Participating Jurisdiction</i>
36	Ireland	<i>Participating Jurisdiction</i>
37	Isle of Man	<i>Participating Jurisdiction</i>
38	Israel	<i>Participating Jurisdiction</i>
39	Italy	<i>Participating Jurisdiction</i>
40	Japan	<i>Participating Jurisdiction</i>
41	Jersey	<i>Participating Jurisdiction</i>
42	Kazakhstan	<i>Participating Jurisdiction</i>
43	Korea	<i>Participating Jurisdiction</i>
44	Latvia	<i>Participating Jurisdiction</i>
45	Liechtenstein	<i>Participating Jurisdiction</i>
46	Lithuania	<i>Participating Jurisdiction</i>
47	Luxembourg	<i>Participating Jurisdiction</i>
48	Malaysia	<i>Participating Jurisdiction</i>
49	Maldives	<i>Participating Jurisdiction</i>
50	Malta	<i>Participating Jurisdiction</i>
51	Mexico	<i>Participating Jurisdiction</i>
52	Monaco	<i>Participating Jurisdiction</i>
53	Netherlands	<i>Participating Jurisdiction</i>
54	New Zealand	<i>Participating Jurisdiction</i>
55	Norway	<i>Participating Jurisdiction</i>
56	Pakistan	<i>Participating Jurisdiction</i>
57	Panama	<i>Participating Jurisdiction</i>
58	Peru	<i>Participating Jurisdiction</i>
59	Poland	<i>Participating Jurisdiction</i>
60	Portugal	<i>Participating Jurisdiction</i>
61	Russian Federation	<i>Participating Jurisdiction</i>
62	Saint Lucia	<i>Participating Jurisdiction</i>
63	San Marino	<i>Participating Jurisdiction</i>
64	Saudi Arabia	<i>Participating Jurisdiction</i>
65	Seychelles	<i>Participating Jurisdiction</i>
66	Singapore	<i>Participating Jurisdiction</i>
67	Slovak Republic	<i>Participating Jurisdiction</i>
68	Slovenia	<i>Participating Jurisdiction</i>
69	South Africa	<i>Participating Jurisdiction</i>
70	Spain	<i>Participating Jurisdiction</i>
71	Sweden	<i>Participating Jurisdiction</i>

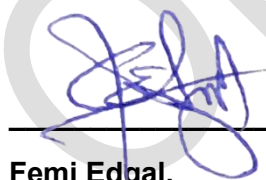
72	Switzerland	<i>Participating Jurisdiction</i>
73	Turkey	<i>Participating Jurisdiction</i>
74	United Kingdom	<i>Participating Jurisdiction</i>
75	Uruguay	<i>Participating Jurisdiction</i>
76	Bahrain	<i>Participating Jurisdiction</i>
77	British Virgin Islands	<i>Participating Jurisdiction</i>
78	Brunei	<i>Participating Jurisdiction</i>
79	Bulgaria	<i>Participating Jurisdiction</i>
80	Cayman Islands	<i>Participating Jurisdiction</i>
81	Costa Rica	<i>Participating Jurisdiction</i>
82	Dominica	<i>Participating Jurisdiction</i>
83	Kuwait	<i>Participating Jurisdiction</i>
84	Macau (China)	<i>Participating Jurisdiction</i>
85	Nauru	<i>Participating Jurisdiction</i>
86	New Caledonia	<i>Participating Jurisdiction</i>
87	Oman	<i>Participating Jurisdiction</i>
88	Qatar	<i>Participating Jurisdiction</i>
89	Romania	<i>Participating Jurisdiction</i>
90	Saint Vincent and the Grenadines	<i>Participating Jurisdiction</i>
91	Samoa	<i>Participating Jurisdiction</i>
92	Sint Maarten	<i>Participating Jurisdiction</i>
93	Turks & Caicos Islands	<i>Participating Jurisdiction</i>
94	United Arab Emirates	<i>Participating Jurisdiction</i>
95	Vanuatu	<i>Participating Jurisdiction</i>

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.



Femi Edgal,
Head, Exchange of Information Division,
Tax Policy and Advisory Department,
Federal Inland Revenue Service,
Nigeria.