



**Ministry of Finance
Competent Authority
Nassau, Bahamas**

***Automatic Exchange of Financial Account Information
(Amendment) Act, 2026***

***Automatic Exchange of Financial Account Information
(Amendment) Regulations, 2026***

The Competent Authority wishes to advise all Financial Institutions (“FIs”) for CRS purposes, of the following key dates under the Automatic Exchange of Financial Account Information (Amendment) Act, 2026 and Automatic Exchange of Financial Account Information (Amendment) Regulations, 2026:

- Every Financial Institution shall register with the Competent Authority no later than ninety days (90 days) after the date on which it becomes a Financial Institution.
- An existing unregistered Financial Institution shall register with the Competent Authority no later than the 15th June, 2026.
- An Information Return shall be filed electronically not later than 30th June of the year immediately following the calendar year to which the Information Return relates.*
- The AEOI portal will be available for electronic filings and submissions from the 1st October to 31st August in any year.

- The Competent Authority will annually exchange the information contained in an Information Return filed in the AEOI portal not later than 30th September in each year or, where an Information Return is filed after that date, within three months of the date on which it is filed.

* Please note that the CRS AEOI reporting period is from 1st May to 30th June of each year.

7th April, 2026
Competent Authority
Ministry of Finance
