



*EXTRAORDINARY*  
**OFFICIAL GAZETTE**  
**THE BAHAMAS**  
PUBLISHED BY AUTHORITY

---

NASSAU

15<sup>th</sup> July, 2025

---

# **AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT INFORMATION (AMENDMENT) REGULATIONS, 2025**

## **Arrangement of Regulations**

---

### **Regulation**

1.	Citation.....	2
2.	Revocation and replacement of section 9 of the principal Regulations.....	2
3.	Revocation and replacement of the First Schedule to the principal Regulations.	3
4.	Revocation and replacement of the Second Schedule to the principal Regulations.....	6



MINISTRY OF FINANCE

S.I. No. 66 of 2025

**AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT  
INFORMATION ACT, 2016  
(NO. 37 OF 2016)**

**AUTOMATIC EXCHANGE OF FINANCIAL ACCOUNT  
INFORMATION (AMENDMENT) REGULATIONS, 2025**

The Minister, in exercise of the powers conferred by section 16 of the Automatic Exchange of Financial Account Information Act, 2016 (*No. 37 of 2016*), makes the following regulations —

**1. Citation.**

These Regulations, which amends the Automatic Exchange of Financial Account Information Regulations, 2017<sup>1</sup>, may be cited as the Automatic Exchange of Financial Account Information (Amendment) Regulations, 2025.

**2. Revocation and replacement of section 9 of the principal Regulations.**

Section 9 of the principal Regulations is revoked and replaced by the following —

**“9. Inspection of books, etc.**

For the purposes of these Regulations, the Competent Authority may, in the performance of its duties —

- (a) require a Reporting Financial Institution —
  - (i) by notice in writing, to provide information or explanations by the date specified in the notice;
  - (ii) to make copies of books, records or other documents provided to the Competent Authority;
  - (iii) where the Competent Authority conducted an inquiry, to provide books, records or other documents relating to the inquiry;
- (b) inspect books, records and the documentation during an on-site visit.”.

---

<sup>1</sup>*S.I. No. 16 of 2017*

**3. Revocation and replacement of the First Schedule to the principal Regulations.**

The *First Schedule* to the principal Regulations is revoked and replaced by the following —

**“FIRST SCHEDULE**  
(regulation 2(1))

**PARTICIPATING JURISDICTIONS**

Andorra  
Anguilla  
Antigua and Barbuda  
Argentine Republic  
Aruba  
Australia  
Austria  
Belgium  
Belize  
Bermuda  
Brazil  
British Virgin Islands  
Brunei  
Bulgaria  
Canada  
Cayman Islands  
Chile  
People's Republic of China  
Colombia  
Costa Rica  
Croatia  
Curaçao  
Czech Republic  
Denmark  
Dominica

Ecuador  
Estonia  
France  
Germany  
Gibraltar  
Greece  
Grenada  
Guernsey  
Hong Kong Special Administrative Region of the People's Republic of  
China  
Iceland  
India  
Indonesia  
Ireland  
Isle of Man  
Israel  
Italy  
Japan  
Jersey  
Kalaalit Nunaat (Greenland)  
Kingdom of Bahrain  
Kingdom of Saudi Arabia  
Kuwait  
Latvia  
Lebanon  
Lithuania  
Luxembourg  
Macau (China)  
Malaysia  
Malta  
Marshall Islands  
Mexico  
Montserrat  
Nauru  
Netherlands

Niue  
New Zealand  
Norway  
Oman  
Peru  
Poland  
Portugal  
Principality of Liechtenstein  
Principality of Monaco  
Qatar  
Republic of Azerbaijan  
Republic of Cyprus  
Republic of Finland  
Republic of Hungary  
Republic of Korea  
Republic of Mauritius  
Republic of Panama  
Romania  
Russian Federation  
Saint Maarten  
Saint Vincent and the Grenadines  
Samoa  
Seychelles  
Singapore  
Slovak Republic  
Slovenia  
South Africa  
Spain  
Sweden  
The Faroe Islands  
The Swiss Confederation (Switzerland)  
Turks & Caicos Islands  
United Arab Emirates  
United Kingdom

Uruguay  
Vanuatu”.

**4. Revocation and replacement of the Second Schedule to the principal Regulations.**

The *Second Schedule* to the principal Regulations is revoked and replaced as follows —

**“SECOND SCHEDULE**  
(regulation 2(1))

**REPORTABLE JURISDICTIONS**

The following are Reportable Jurisdictions —

Andorra  
Antigua and Barbuda  
Argentine Republic  
Aruba  
Australia  
Austria  
Belgium  
Brazil  
Bulgaria  
Canada  
Chile  
People's Republic of China  
Colombia  
Costa Rica  
Croatia  
Curaçao  
Czech Republic  
Denmark  
Ecuador  
Estonia  
France  
Germany  
Gibraltar

Greece  
Grenada  
Guernsey  
Hong Kong Special Administrative Region of the People's Republic of  
China  
Iceland  
India  
Indonesia  
Ireland  
Isle of Man  
Israel  
Italy  
Japan  
Jersey  
Kalaalit Nunaat (Greenland)  
Kingdom of Saudi Arabia  
Latvia  
Lithuania  
Luxembourg  
Malaysia  
Malta  
Mexico  
Netherlands  
New Zealand  
Norway  
Peru  
Poland  
Portugal  
Principality of Liechtenstein  
Principality of Monaco  
Republic of Azerbaijan  
Republic of Cyprus  
Republic of Finland  
Republic of Hungary  
Republic of Korea

Republic of Mauritius  
Republic of Panama  
Russian Federation  
Seychelles  
Singapore  
Slovak Republic  
Slovenia  
South Africa  
Spain  
Sweden  
The Faroe Islands  
The Swiss Confederation (Switzerland)  
United Kingdom  
Uruguay.”.

**Made this 9<sup>th</sup> day of July, 2025.**

**Signed**  
**PHILIP DAVIS**  
**Minister Responsible for Finance**