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THE TAX INFORMATION AUTHORITY

COMMON REPORTING STANDARD

NON-REPORTING FINANCIAL INSTITUTIONS
Common Reporting Standard

Non-Reporting Financial Institutions

The Tax Information Authority has designated the entities in the following list as Non-Reporting Financial Institutions for the purposes of the Common Reporting Standard contained in Schedule 1 of the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations, 2015.

1. Limited Life Debt Investment Entities, in existence on or before 17 January 2013

Specificities of the technical components of Non-Reporting Financial Institutions will be contained in Guidance Notes issued by the Competent Authority under regulation 5(2) of the Tax Information Authority (International Tax Compliance) (Common Reporting Standard) Regulations, 2015.

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