



Fully Reportable (FR) Countries for 2016 to 17 and 2017 to 18

The following are the FR countries. Interest for reportable persons living in these countries should be included with those living in the UK on your BBSI and OI returns as per the following chart for the respective years. Countries no longer on this list will be reportable using the Common Reporting Standard (CRS) system.

For the tax year to 5 April 2015	... 5 April 2016	... 5 Apr 2017	... 5 Apr 2018
Report interest paid to individuals resident in the following Fully Reportable countries on your BBSI or OI return.	Australia, Canada, Japan, New Zealand, Norway, South Korea, USA; and Anguilla, Bermuda, Cayman Islands, Turks & Caicos Islands.	Australia, Canada, Japan, New Zealand, Norway, South Korea.	Australia, Japan, New Zealand.	none (Only UK residents are reported.)

PPIAFRC returns were only required for the UK tax year 2015 to 16. The list of Additional Fully Reportable Countries is not needed after that.