

**2021                    AUTOMATIC EXCHANGE OF                    S.R.O. 11**  
**FINANCIAL ACCOUNT INFORMATION**  
**(COMMON REPORTING STANDARD)**

**COMMONWEALTH OF DOMINICA**

ARRANGEMENT OF REGULATIONS

REGULATIONS

1. Short title.
2. Interpretation.
3. Excluded accounts.
4. Non-reporting financial institution.
5. Participating jurisdictions.
6. Reportable jurisdictions.
7. Due diligence obligations.
8. Modifications to due diligence procedures.
9. Electronic return system.
10. Records.
11. Inspection of books, etc, provision of information and assistance.
12. Service providers.
13. Guidance.  
Schedules.