



**COMPETENT AUTHORITY
MINISTRY OF FINANCE
NASSAU, THE BAHAMAS**

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

Foreign Account Tax Compliance Act, 2015

The Competent Authority wishes to advise all Financial Institutions (“FIs”) for FATCA and CRS purposes of the following:

➤ FATCA and CRS reporting deadline

Reporting Financial Institutions (RFIs) are hereby advised that, for the 2025 reporting period, the statutory FATCA and CRS reporting deadline remains 30 June 2026.

However, no administrative penalties will be imposed in respect of FATCA and CRS reports filed on or before 31 July 2026 for the 2025 reporting period.

This administrative concession applies only for the 2025 reporting period. In subsequent years, the standard reporting deadline of 30 June will apply, and filings submitted after that date may be subject to applicable penalties.

➤ CRS bulk registration facility

Reporting Financial Institutions (including those with no reportable accounts) and Non-Reporting Financial Institutions are reminded that the mandatory registration deadline remains 15 June 2026.

To facilitate compliance in cases involving a large number of entities, the Competent Authority advises as follows:

- Where a Financial Institution or service provider has 200 or more entities to register, it may contact the Competent Authority (at email address below) to

- request access to a bulk registration facility.
- Any Financial Institution or service provider wishing to utilize this facility should first contact its designated supervisory authority (i.e. regulator), through its usual relationship liaison, to confirm that it will be making use of the bulk registration facility.
 - Following such confirmation, requests for bulk registration should be submitted to the Competent Authority at: helpdesk@taxreporting.finance.gov.bs. and copied to the CRS Coordinator at: sanfracofoster@bahamas.gov.bs

This bulk registration facility is intended solely to assist with high-volume registrations and does not alter the requirement to comply with the 15 June mandatory registration deadline. Further instructions on how to utilize the bulk registration facility are attached to this notice.

27th May, 2026
Competent Authority
Ministry of Finance