



**Fully Reportable (FR) Countries for 2011/12**

The following are the FR countries for 2011/12. Interest for reportable persons living in these countries should be included with those living in the UK on returns under ss17 and 18 of TMA 1970.

Australia,

Canada,

Japan,

New Zealand,

Norway,

South Korea,

USA.

**UK dependencies, etc of:**

Anguilla,

Bermuda,

Cayman Islands,

Turks & Caicos Islands.

Full details for returns are on the HMRC Website at:

[www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm](http://www.hmrc.gov.uk/esd-guidance/s17-s18-si-reporting.htm)