

**S.I. 67 of 2021****REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Common Reporting Standard) (Amendment) Regulations, 2021**

In exercise of the powers conferred by section 98 (A) of the Revenue Administration Act, the Minister responsible for Finance makes the following regulations —

**Citation**

1. These regulations may be cited as the Revenue Administration (Common Reporting Standard) (Amendment) Regulations, 2021.

**Amendment of S.I. 1 of 2015 as last amended by S.I. 75 of 2019**

2. The Revenue Administration (Common Reporting Standard) Regulations, 2015 are amended by repealing Schedule 4 and 5 and substituting therefor the following, for the calendar year 2019 —

**“SCHEDULE 4****LIST OF PARTICIPATING JURISDICTIONS**

1. Albania
2. Andorra
3. Anguilla
4. Antigua and Barbuda
5. Argentina
6. Aruba
7. Australia
8. Austria
9. Azerbaijan
10. Bahamas
11. Bahrain

12. Barbados
13. Belgium
14. Belize
15. Bermuda
16. Brazil
17. British Virgin Islands
18. Brunei Darussalam
19. Bulgaria
20. Canada
21. Cayman Islands
22. Chile
23. China (Peoples Republic of China)
24. Colombia
25. Cook Islands
26. Costa Rica
27. Croatia
28. Curaçao
29. Cyprus <sup>1</sup>
30. Czech Republic
31. Denmark
32. Dominica
33. Ecuador
34. Estonia
35. Faroe Islands
36. Finland
37. France
38. Germany
39. Ghana
40. Gibraltar

**<sup>1</sup> Note by Turkey**

The information in this document with reference to “Cyprus” relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognizes the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the “Cyprus issue”.

Note by all the European Union Member States of the OECD and the European Union.

The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

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41. Greece
  42. Greenland
  43. Grenada
  44. Guernsey
  45. Hong Kong, China
  46. Hungary
  47. Iceland
  48. India
  49. Indonesia
  50. Ireland
  51. Isle of Man
  52. Israel
  53. Italy
  54. Japan
  55. Jersey
  56. Kazakhstan
  57. Korea
  58. Kuwait
  59. Latvia
  60. Lebanon
  61. Liberia
  62. Liechtenstein
  63. Lithuania
  64. Luxembourg
  65. Macau, China
  66. Malaysia
  67. Malta
  68. Marshall Islands
  69. Mauritius
  70. Mexico
  71. Monaco
  72. Morocco
  73. Montserrat
  74. Nauru
  75. Netherlands
  76. New Zealand
  77. Nigeria
  78. Niue

79. Norway
80. Pakistan
81. Panama
82. Poland
83. Portugal
84. Oman
85. Qatar
86. Romania
87. Russia
88. Saint Kitts and Nevis
89. Saint Lucia
90. Saint Vincent and the Grenadines
91. Samoa
92. San Marino
93. Saudi Arabia
94. Singapore
95. Sint Maarten
96. Slovak Republic
97. Slovenia
98. South Africa
99. Spain
100. Sweden
101. Switzerland
102. Turkey
103. Turks & Caicos Islands
104. United Arab Emirates
105. United Kingdom
106. Uruguay
107. Vanuatu

**SCHEDULE 5**  
**LIST OF REPORTABLE JURISDICTIONS**

1. Andorra
2. Antigua and Barbuda
3. Argentina
4. Australia
5. Austria
6. Azerbaijan

7. Barbados
8. Belgium
9. Brazil
10. Canada
11. Chile
12. China(Peoples Republic of China)
13. Colombia
14. Cook Islands
15. Croatia
16. Cyprus
17. Czech Republic
18. Denmark
19. Estonia
20. Faroe Islands
21. Finland
22. France
23. Germany
24. Gibraltar
25. Greece
26. Greenland
27. Guernsey
28. Hungary
29. Iceland
30. India
31. Indonesia
32. Ireland
33. Isle of Man
34. Israel
35. Italy
36. Japan
37. Jersey
38. Korea
39. Latvia
40. Liechtenstein
41. Lithuania
42. Luxembourg
43. Malaysia
44. Malta

45. Mauritius
46. Mexico
47. Monaco
48. Netherlands
49. New Zealand
50. Norway
51. Pakistan
52. Panama
53. Poland
54. Portugal
55. Russian Federation
56. Saint Lucia
57. San Marino
58. Saudi Arabia
59. Singapore
60. Slovak Republic
61. Slovenia
62. South Africa
63. Spain
64. Sweden
65. Switzerland
66. Turkey
67. United Kingdom
68. Uruguay ”

**MADE this 27th day of July, 2021.**

**NAADIR HASSAN  
MINISTER OF FINANCE, ECONOMIC  
PLANNING AND TRADE**

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