

**S.I. 46 of 2025****REVENUE ADMINISTRATION ACT***(Cap. 308)***Revenue Administration (Common Reporting Standards)  
(Amendment) Regulations, 2025**

In exercise of the powers conferred by section 98B of the Revenue Administration Act (Cap.308), the Minister responsible for Finance makes the following regulations —

**Citation**

1. These Regulations may be cited as the Revenue Administration (Common Reporting Standards) (Amendment) Regulations, 2025.

**Amendment of S.I. 1 of 2015**

2. The Revenue Administration (Common Reporting Standards) Regulations, 2005 (S.I. 1 of 2015) as last amended by S.I. 9 of 2025 is hereby further amended by repealing Schedule 4 and Schedule 5, and substituting them with the following new Schedules, for the calendar year 2024 —

**“SCHEDULE 4****LIST OF PARTICIPATING COUNTRIES FOR THE CALENDAR  
YEAR 2024**

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.	Bulgaria
19.	Canada
20.	Cayman Islands
21.	Chile
22.	China (Peoples Republic of China)
23.	Colombia
24.	Cook Islands
25.	Costa Rica
26.	Croatia
27.	Curaçao
28.	Cyprus <sup>1</sup>
29.	Czech Republic
30.	Denmark

N<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 recognises 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.

31.	Estonia
32.	Faroe Islands
33.	Finland
34.	France
35.	Germany
36.	Ghana
37.	Gibraltar
38.	Greece
39.	Greenland
40.	Grenada
41.	Guernsey
42.	Hungary
43.	Iceland
44.	India
45.	Indonesia
46.	Ireland
47.	Isle of Man
48.	Israel
49.	Italy
50.	Japan
51.	Jersey
52.	Korea
53.	Kuwait
54.	Latvia
55.	Lebanon
56.	Liechtenstein
57.	Lithuania
58.	Luxembourg
59.	Malaysia
60.	Malta
61.	Marshall Islands
62.	Mauritius

63.	Mexico
64.	Monaco
65.	Montserrat
66.	Nauru
67.	Netherlands
68.	New Caledonia
69.	New Zealand
70.	Nigeria
71.	Norway
72.	Pakistan
73.	Panama
74.	Poland
75.	Portugal
76.	Qatar
77.	Romania
78.	Russia
79.	Saint Kitts and Nevis
80.	Saint Lucia
81.	Saint Vincent and the Grenadines
82.	Samoa
83.	San Marino
84.	Saudi Arabia
85.	Singapore
86.	Sint Maarten
87.	Slovak Republic
88.	Slovenia
89.	South Africa
90.	Spain
91.	Sweden

92.	Switzerland
93.	Turkey
94.	Turks and Caicos Islands
95.	United Arab Emirates
96.	United Kingdom
97.	Uruguay

### SCHEDULE 5

#### LIST OF REPORTABLE JURISDICTIONS FOR THE CALENDAR YEAR 2024

1.	Albania
2.	Andorra
3.	Antigua and Barbuda
4.	Argentina
5.	Aruba
6.	Australia
7.	Austria
8.	Azerbaijan
9.	Barbados
10.	Belgium
11.	Belize
12.	Brazil
13.	Bulgaria
14.	Canada
15.	Chile
16.	China (Peoples Republic of China)
17.	Colombia
18.	Cook Islands
19.	Costa Rica
20.	Croatia

21.	Curacao
22.	Cyprus
23.	Czech Republic
24.	Denmark
25.	Estonia
26.	Faroe Islands
27.	Finland
28.	France
29.	Germany
30.	Ghana
31.	Gibraltar
32.	Greece
33.	Greenland
34.	Grenada
35.	Guernsey
36.	Hungary
37.	Iceland
38.	India
39.	Indonesia
40.	Ireland
41.	Isle of Man
42.	Israel
43.	Italy
44.	Japan
45.	Jersey
46.	Korea
47.	Latvia
48.	Liechtenstein
49.	Lithuania
50.	Luxembourg
51.	Malaysia
52.	Malta

53.	Mauritius
54.	Mexico
55.	Monaco
56.	Netherlands
57.	New Zealand
58.	Nigeria
59.	Norway
60.	Pakistan
61.	Panama
62.	Poland
63.	Portugal
64.	Russia
65.	Saint Kitts and Nevis
66.	Saint Lucia
67.	San Marino
68.	Saudi Arabia
69.	Singapore
70.	Slovak Republic
71.	Slovenia
72.	South Africa
73.	Spain
74.	Sweden
75.	Switzerland
76.	Turkey
77.	United Kingdom
78.	Uruguay”

Dated this 23<sup>rd</sup> day of June, 2025.

**AHMED AFIF**  
**VICE-PRESIDENT/MINISTER OF FINANCE,**  
**NATIONAL PLANNING AND TRADE**

---