

S.I. 68 of 2021**REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Common Reporting Standard) (Amendment)
(No.2) 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) (No.2) Regulations, 2021.

Amendment of S.I. 1 of 2015 as last amended by S.I. 67 of 2021

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 2020 —

“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 ¹
30. Czech Republic
31. Denmark
32. Dominica
33. Ecuador
34. Estonia
35. Faroe Islands
36. Finland
37. France
38. Germany
39. Ghana
40. Gibraltar

¹ 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 Caledonia
 77. New Zealand
 78. Nigeria

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

SCHEDULE 5
LIST OF REPORTABLE JURISDICTIONS

1. Andorra
2. Antigua and Barbuda
3. Argentina
4. Australia

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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. Costa Rica
 16. Croatia
 17. Curacao
 18. Cyprus
 19. Czech Republic
 20. Denmark
 21. Estonia
 22. Faroe Islands
 23. Finland
 24. France
 25. Germany
 26. Gibraltar
 27. Greece
 28. Greenland
 29. Grenada
 30. Guernsey
 31. Hungary
 32. Iceland
 33. India
 34. Indonesia
 35. Ireland
 36. Isle of Man
 37. Israel
 38. Italy
 39. Japan
 40. Jersey
 41. Korea
 42. Latvia

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

MADE this 27th day of July, 2021.

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