

S.I. 29 of 2018

## REVENUE ADMINISTRATION ACT

(Cap 308)

## Revenue Administration (Common Reporting Standard) (Amendment) Regulations, 2018

In exercise of the powers conferred by section 98 (A) of the Revenue Administration Act, the Vice-President acting as the Minister of Finance, Trade and Economic Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Revenue Administration (Common Reporting Standard) (Amendment) Regulations, 2018.

Citation

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

Amendment  
S.I. 1 of 2015 as  
last amended by  
S.I. 33 of 2017

## “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.	Bulgaria
19.	Canada
20.	Cayman Islands
21.	Chile
22.	China (Peoples Republic of China)
23.	Colombia
24.	Costa Rica
25.	Cook Islands
26.	Croatia
27.	Curacao
28.	Cyprus
29.	Czech Republic
30.	Denmark
31.	Estonia
32.	Faroe Islands
33.	Finland
34.	France
35.	Germany
36.	Ghana
37.	Gibraltar
38.	Greece
39.	Greenland

53.	Sweden
54.	Switzerland
55.	United Kingdom
56.	Uruguay

MADE this 26th day of April, 2018.

VINCENT MERITON  
VICE-PRESIDENT

27.	Italy
28.	Japan
29.	Jersey
30.	Korea
31.	Latvia
32.	Liechtenstein
33.	Lithuania
34.	Luxembourg
35.	Malaysia
36.	Malta
37.	Mauritius
38.	Mexico
39.	Monaco
40.	Netherlands
41.	New Zealand
42.	Norway
43.	Poland
44.	Portugal
45.	Russian Federation
46.	San Marino
47.	Saudi Arabia
48.	Singapore
49.	Slovak Republic
50.	Slovenia
51.	South Africa
52.	Spain

40.	Grenada
41.	Guernsey
42.	Hungary
43.	Iceland
44.	India
45.	Indonesia
46.	Ireland
47.	Israel
48.	Isle of Man
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 Zealand

69.	Nigeria
70.	Niue
71.	Norway
72.	Pakistan
73.	Panama
74.	Poland
75.	Portugal
76.	Qatar
77.	Romania
78.	Russian Federation
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 & Caicos Islands
95.	United Arab Emirates
96.	United Kingdom
97.	Uruguay

## SCHEDULE 5

## LIST OF REPORTABLE JURISDICTIONS

1.	Argentina
2.	Australia
3.	Belgium
4.	Brazil
5.	Bulgaria
6.	Canada
7.	Chile
8.	Colombia
9.	Croatia
10.	Czech Republic
11.	Denmark
12.	Estonia
13.	Faroe Islands
14.	Finland
15.	France
16.	Germany
17.	Gibraltar
18.	Greece
19.	Greenland
20.	Guernsey
21.	Hungary
22.	Iceland
23.	India
24.	Indonesia
25.	Ireland
26.	Isle of Man