

S.I. 75 of 2019

REVENUE ADMINISTRATION ACT

(Cap 308)

**Revenue Administration (Common Reporting Standard)
(Amendment) Regulations, 2019**

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

1. These regulations may be cited as the Revenue Administration (Common Reporting Standard) (Amendment) Regulations, 2019.

Citation

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

Amendment
S.I. 1 of 2016
as last
amended by
S.I. 29 of 2018

“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

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

71.	Nigeria
72.	Niue
73.	Norway
74.	Pakistan
75.	Panama
76.	Poland
77.	Portugal
78.	Qatar
79.	Romania
80.	Russian Federation
81.	Saint Kitts and Nevis
82.	Saint Lucia
83.	Saint Vincent and the Grenadines
84.	Samoa
85.	San Marino
86.	Saudi Arabia
87.	Singapore
88.	Sint Maarten
89.	Slovak Republic
90.	Slovenia
91.	South Africa
92.	Spain
93.	Sweden
94.	Switzerland
95.	Turkey
96.	Turks & Caicos Islands
97.	United Arab Emirates
98.	United Kingdom
99.	Uruguay
100.	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.	Bulgaria
11.	Canada
12.	Chile
13.	China (Peoples Republic of China)
14.	Colombia
15.	Croatia
16.	Czech Republic
17.	Denmark
18.	Estonia
19.	Faroe Islands
20.	Finland
21.	France
22.	Germany
23.	Gibraltar
24.	Greece
25.	Greenland
26.	Guernsey
27.	Hungary
28.	Iceland

29.	India
30.	Indonesia
31.	Ireland
32.	Isle of Man
33.	Israel
34.	Italy
35.	Japan
36.	Jersey
37.	Korea
38.	Latvia
39.	Liechtenstein
40.	Lithuania
41.	Luxembourg
42.	Malaysia
43.	Malta
44.	Mauritius
45.	Mexico
46.	Monaco
47.	Netherlands
48.	New Zealand
49.	Norway
50.	Pakistan
51.	Panama
52.	Poland
53.	Portugal
54.	Russian Federation
55.	San Marino
56.	Saudi Arabia
57.	Singapore

58.	Slovak Republic
59.	Slovenia
60.	South Africa
61.	Spain
62.	Sweden
63.	Switzerland
64.	United Kingdom
65.	Uruguay

MADE this 12th day of December 2019.

**MAURICE LOUSTAU-LALANNE
MINISTER OF FINANCE, TRADE, INVESTMENT
AND ECONOMIC PLANNING**
