

S.I. 74 of 2022**REVENUE ADMINISTRATION ACT***(Cap 308)***Revenue Administration (Common Reporting Standard) (Amendment) Regulations, 2022**

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, 2022.

Amendment of S.I. 1 of 2015 as last amended by S.I. 68 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 2021 —

“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

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.

37.	France
38.	Germany
39.	Ghana
40.	Gibraltar
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.	Jamaica
55.	Japan
56.	Jersey
57.	Kazakhstan
58.	Kenya
59.	Korea
60.	Kuwait
61.	Latvia
62.	Lebanon
63.	Liberia
64.	Liechtenstein
65.	Lithuania
66.	Luxembourg
67.	Macau, China
68.	Malaysia
69.	Maldives
70.	Malta
71.	Marshall Islands
72.	Mauritius
73.	Mexico
74.	Moldova
75.	Monaco

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

SCHEDULE 5**LIST OF REPORTABLE JURISDICTIONS**

1.	Albania
2.	Andorra
3.	Antigua and Barbuda
4.	Argentina
5.	Australia
6.	Austria
7.	Azerbaijan
8.	Barbados
9.	Belgium
10.	Brazil
11.	Canada
12.	Chile
13.	China(Peoples Republic of China)
14.	Colombia
15.	Cook Islands
16.	Costa Rica
17.	Croatia
18.	Curacao
19.	Cyprus
20.	Czech Republic
21.	Denmark
22.	Estonia
23.	Faroe Islands
24.	Finland
25.	France
26.	Germany
27.	Gibraltar
28.	Greece
29.	Greenland
30.	Grenada
31.	Guernsey

32.	Hungary
33.	Iceland
34.	India
35.	Indonesia
36.	Ireland
37.	Isle of Man
38.	Israel
39.	Italy
40.	Japan
41.	Jersey
42.	Korea
43.	Latvia
44.	Liechtenstein
45.	Lithuania
46.	Luxembourg
47.	Malaysia
48.	Malta
49.	Mauritius
50.	Mexico
51.	Monaco
52.	Netherlands
53.	New Zealand
54.	Nigeria
55.	Norway
56.	Pakistan
57.	Panama
58.	Poland
59.	Portugal
60.	Russian Federation
61.	Saint Lucia
62.	San Marino
63.	Saudi Arabia
64.	Singapore
65.	Slovak Republic

66.	Slovenia
67.	South Africa
68.	Spain
69.	Sweden
70.	Switzerland
71.	Turkey
72.	United Kingdom
73.	Uruguay

MADE this 23rd day of June, 2022.

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