

**S.I. 9 of 2025****REVENUE ADMINISTRATION ACT***(Cap. 308)***Revenue Administration (Common Reporting Standards) (Amendment) Regulations, 2025**

In exercise of the powers conferred by section 98A 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 Schedules**

2. The Revenue Administration (Common Reporting Standards) Regulations, 2005 (SI 1 of 2015 as last amended by SI 74 of 2022) is amended by repealing Schedule 4 and Schedule 5 and substituting them with the following new Schedules, for the calendar year 2022 and 2023 respectively —

**“SCHEDULE 4****LIST OF PARTICIPATING COUNTRIES FOR THE CALENDAR YEAR 2022**

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
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

<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

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

### LIST OF PARTICIPATING COUNTRIES FOR THE CALENDAR YEAR 2023

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>2</sup>
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.	Hungary

<sup>2</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.

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 2022**

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.	Ghana
28.	Gibraltar
29.	Greece
30.	Greenland
31.	Grenada
32.	Guernsey
33.	Hungary

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

67.	Slovak Republic
68.	Slovenia
69.	South Africa
70.	Spain
71.	Sweden
72.	Switzerland
73.	Turkey
74.	United Kingdom
75.	Uruguay

### LIST OF REPORTING JURISDICTION FOR THE CALENDAR YEAR 2023

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

23.	Denmark
24.	Estonia
25.	Faroe Islands
26.	Finland
27.	France
28.	Germany
29.	Ghana
30.	Gibraltar
31.	Greece
32.	Greenland
33.	Grenada
34.	Guernsey
35.	Hungary
36.	Iceland
37.	India
38.	Indonesia
39.	Ireland
40.	Isle of Man
41.	Israel
42.	Italy
43.	Japan
44.	Jersey
45.	Korea
46.	Latvia
47.	Liechtenstein
48.	Lithuania
49.	Luxembourg
50.	Malaysia
51.	Malta
52.	Mauritius
53.	Mexico
54.	Monaco
55.	Netherlands
56.	New Zealand
57.	Nigeria

58.	Norway
59.	Pakistan
60.	Panama
61.	Poland
62.	Portugal
63.	Russia
64.	Saint Kitts and Nevis
65.	Saint Lucia
66.	San Marino
67.	Saudi Arabia
68.	Singapore
69.	Slovak Republic
70.	Slovenia
71.	South Africa
72.	Spain
73.	Sweden
74.	Switzerland
75.	Turkey
76.	United Kingdom
77.	Uruguay

**MADE this 31st day of January, 2025.**

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

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