

Reprint
as at 26 March 2020



**Tax Administration (Reportable Jurisdictions for
Application of CRS Standard) Regulations 2017**
(LI 2017/122)

Rt Hon Dame Sian Elias, Administrator of the Government

Order in Council

At Wellington this 6th day of June 2017

Present:

Her Excellency the Administrator of the Government in Council

These regulations are made under section 226D of the Tax Administration Act 1994 on the advice and with the consent of the Executive Council.

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Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

These regulations are administered by the Inland Revenue Department.

Regulations

1 Title

These regulations are the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Regulations 2017.

2 Commencement

These regulations come into force on 1 July 2017.

3 Reportable jurisdictions

- (1) Each territory listed in the Schedule is a reportable jurisdiction for the purposes of the CRS applied standard.
- (2) If a territory is listed without a date next to it, the territory is a reportable jurisdiction for each reporting period that begins on or after 1 July 2017.
- (3) If a territory is listed with a date next to it, the territory is a reportable jurisdiction for each reporting period that begins on or after that date.

Regulation 3(2): inserted, on 29 March 2018, by regulation 4 of the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2018 (LI 2018/27).

Regulation 3(3): inserted, on 29 March 2018, by regulation 4 of the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2018 (LI 2018/27).

Schedule
Territories that are reportable jurisdictions

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Albania (1 April 2019)
Andorra
Antigua and Barbuda (1 April 2018)
Argentina
Aruba (1 April 2018)
Australia
Austria
Azerbaijan (1 April 2018)
Barbados (1 April 2018)
Belgium
Belize (1 April 2018)
Brazil
Brunei Darussalam (1 April 2018)
Bulgaria
Canada
Chile
China
Colombia
Cook Islands (1 April 2018)
Costa Rica (1 April 2018)
Croatia
Curaçao (1 April 2018)
Cyprus (1 April 2018)
Czech Republic
Denmark
Dominica (1 April 2018)
Ecuador (1 April 2019)
Estonia
Faroe Islands
Finland
France
Germany

Ghana (1 April 2018)
Gibraltar
Greece
Greenland
Grenada (1 April 2018)
Guernsey
Hong Kong (China)
Hungary
Iceland
India
Indonesia
Ireland
Isle of Man
Israel
Italy
Japan
Jersey
Kazakhstan (1 April 2019)
Korea
Latvia
Lebanon (1 April 2018)
Liechtenstein
Lithuania
Luxembourg
Macao (1 April 2018)
Malaysia
Maldives (1 April 2019)
Malta
Mauritius
Mexico
Monaco
Montserrat (1 April 2018)
Netherlands
Nigeria (1 April 2018)
Niue (1 April 2018)

Norway
Oman (1 April 2019)
Pakistan (1 April 2018)
Panama (1 April 2018)
Peru (1 April 2019)
Poland
Portugal
Romania (1 April 2018)
Russian Federation
Saint Kitts and Nevis (1 April 2018)
Saint Lucia (1 April 2018)
Saint Vincent and the Grenadines (1 April 2018)
Samoa (1 April 2018)
San Marino
Saudi Arabia
Seychelles
Singapore
Sint Maarten (1 April 2018)
Slovak Republic
Slovenia
South Africa
Spain
Sweden
Switzerland (1 April 2018)
Trinidad and Tobago (1 April 2018)
Turkey (1 April 2018)
United Kingdom
Uruguay
Vanuatu (1 April 2018)

Schedule: amended, on 26 March 2020, by regulation 4 of the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2020 (LI 2020/23).

Schedule: amended, on 28 March 2019, by regulation 4 of the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2019 (LI 2019/34).

Schedule: amended, on 29 March 2018, by regulation 5 of the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2018 (LI 2018/27).

Michael Webster,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 8 June 2017.

Reprints notes

1 *General*

This is a reprint of the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Regulations 2017 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2020 (LI 2020/23)

Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2019 (LI 2019/34)

Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2018 (LI 2018/27)