



Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2025

Cindy Kiro, Governor-General

Order in Council

At Wellington this 24th day of February 2025

Present:

Her Excellency the Governor-General 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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Regulations

1 Title

These regulations are the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2025.

2 Commencement

These regulations come into force on 31 March 2025.

3 Principal regulations

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

4 Schedule amended

In the Schedule, insert in their appropriate alphabetical order:

Armenia (1 April 2024)

Jordan (1 April 2024)

Rwanda (1 April 2024)

Senegal (1 April 2024)

Tunisia (1 April 2024)

Rachel Hayward,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations but is intended to indicate their general effect.

These regulations amend the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Regulations 2017 (the **principal regulations**) and come into force on 31 March 2025.

The principal regulations prescribe overseas territories to be reportable jurisdictions for the purposes of applying in New Zealand the *Common Standard on Reporting and Due Diligence for Financial Account Information* (the **CRS applied standard**), which is part of the *Standard for Automatic Exchange of Financial Account Information in Tax Matters*. Reportable jurisdictions are territories to which the Inland Revenue Department (**IRD**) may provide certain information about non-residents that is reported to IRD by financial institutions in accordance with the CRS applied standard.

These regulations add Armenia, Jordan, Rwanda, Senegal, and Tunisia as reportable jurisdictions for reporting periods beginning on or after 1 April 2024. Section 226(D)(2) of the Tax Administration Act 1994 allows for the retroactive application of these regulations.

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 27 February 2025.

These regulations are administered by the Inland Revenue Department.