



Inland Revenue
Te Tari Taake

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Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2026

SL 2026/15

Issued: March 2026

This Order in Council adds Cameroon and Mongolia to New Zealand's existing list of 111 reportable jurisdictions under the Common Reporting Standard.

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Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2026 – Order in Council commentary



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Order

The Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2026 were made on 16 February 2026 and come into force on 31 March 2026. The regulations update New Zealand's existing list of 111 reportable jurisdictions by adding Cameroon and Mongolia.

Background

Reportable jurisdictions are relevant to the Common Reporting Standard (CRS), which was enacted in New Zealand in 2017 as part of New Zealand's implementation of the G20/OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters (AEOI). Reportable jurisdictions are territories to which Inland Revenue will provide certain information on their residents that is reported to Inland Revenue by financial institutions, in accordance with the CRS rules.

Pursuant to section 226D of the Tax Administration Act 1994, additions and deletions to the list of reportable jurisdictions must be made by Order in Council.

Effective date

Cameroon and Mongolia will be reportable jurisdictions for reporting periods beginning on or after 1 April 2025.

Further information

The new Order in Council can be found at:

[Tax Administration \(Reportable Jurisdictions for Application of CRS Standard\) Amendment Regulations 2026 \(SL 2026/15\) Contents – New Zealand Legislation](#)