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# Participating jurisdictions for the CRS applied standard

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**EFFECTIVE:** Generally, from 1 April 2021 (see footnote)

## Determination

New Zealand's list of participating jurisdictions made by determination under section 91AAU of the Tax Administration Act 1994 for the purposes of the CRS applied standard and associated requirements under Part 11B of the Tax Administration Act 1994 has been amended with effect from the 1st of April 2021\* as follows:

### Jurisdictions added to the participating jurisdictions list

Albania	New Caledonia	Nigeria
Peru	Turkey	

### Full list of participating jurisdictions from 1 April 2021

Albania	Anguilla	Antigua and Barbuda	Argentina
Aruba	Australia	Austria	Azerbaijan
Bahamas	Bahrain	Barbados	Belgium
Belize	Bermuda	Brazil	British Virgin Islands
Brunei Darussalam	Bulgaria	Canada	Cayman Islands
Chile	China	Colombia	Cook Islands
Costa Rica	Croatia	Curaçao	Cyprus
Czech Republic	Denmark	Dominica	Estonia
Faroe Islands	Finland	France	Germany
Ghana	Gibraltar	Greece	Greenland

Grenada	Guernsey	Hong Kong	Hungary
Iceland	India	Indonesia	Ireland
Isle of Man	Israel	Italy	Japan
Jersey	Korea	Kuwait	Latvia
Lebanon	Liechtenstein	Lithuania	Luxembourg
Macao	Malaysia	Malta	Mauritius
Mexico	Monaco	Montserrat	Nauru
Netherlands	New Caledonia	New Zealand	Nigeria
Norway	Pakistan	Panama	Peru
Poland	Portugal	Qatar	Romania
Russia	Saint Kitts and Nevis	Saint Lucia	Saint Vincent and the Grenadines
Samoa	San Marino	Saudi Arabia	Seychelles
Singapore	Slovak Republic	Slovenia	South Africa
Spain	Sweden	Switzerland	Turkey*
Turks and Caicos Islands	United Arab Emirates	United Kingdom	Uruguay
Vanuatu			

\*Turkey is added with effect from 1 April 2020. Otherwise, for all other jurisdictions, the date of effect is 1 April 2021.

Dated at Wellington on the 26th March 2021

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## References

### Legislative references

Tax Administration Act 1994: s 91AAU

## About this publication

### CRS jurisdiction determination

Commissioner determinations for the purposes of the CRS applied standard and Part 11B of the Tax Administration Act 1994 regarding participating jurisdictions that have an agreement with New Zealand under which they will provide us with CRS information.