



Inland Revenue  
Te Tari Taake

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# Participating jurisdictions for the CRS applied standard

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**EFFECTIVE:** 1 April 2023

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## 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 2023 as follows:

### Jurisdictions added to the participating jurisdictions list

Jamaica	Marshall Islands	Niue
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### Full list of participating jurisdictions from 1 April 2023

Albania	Andorra	Anguilla	Antigua and Barbuda
Argentina	Aruba	Australia	Austria
Azerbaijan	Bahamas	Bahrain	Barbados
Belgium	Belize	Bermuda	Brazil
British Virgin Islands	Brunei	Bulgaria	Canada
Cayman Islands	Chile	China	Colombia
Cook Islands	Costa Rica	Croatia	Curaçao
Cyprus	Czech Republic	Denmark	Dominica
Ecuador	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	Jamaica	Jersey
Kazakhstan	Korea	Kuwait	Latvia
Lebanon	Liechtenstein	Lithuania	Luxembourg
Macao	Malaysia	Malta	Marshall Islands
Mauritius	Mexico	Monaco	Montserrat
Nauru	Netherlands	New Caledonia	New Zealand
Nigeria	Niue	Norway	Oman
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

Dated at Wellington on the 8<sup>th</sup> day of February 2023

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Inland Revenue

## 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.