



**Inland Revenue**  
Te Tari Taake

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# **Participating jurisdictions for the CRS applied standard**

Issued: 19 March 2025

**AE 25/01**

**EFFECTIVE:** 1 April 2025

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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 2025 as follows:

### Jurisdictions added to the participating jurisdictions list

Armenia	Jordan	Rwanda	Senegal
Tunisia			

### Full list of participating jurisdictions from 1 April 2025

Albania	Andorra	Anguilla	Antigua and Barbuda
Argentina	Armenia	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	Georgia	Germany
Ghana	Gibraltar	Greece	Greenland

Grenada	Guernsey	Hong Kong	Hungary
Iceland	India	Indonesia	Ireland
Isle of Man	Israel	Italy	Japan
Jamaica	Jersey	Jordan	Kazakhstan
Kenya	Korea	Kuwait	Latvia
Lebanon	Liechtenstein	Lithuania	Luxembourg
Macao	Malaysia	Maldives	Malta
Marshall Islands	Mauritius	Mexico	Moldova
Monaco	Montenegro	Montserrat	Morocco
Nauru	Netherlands	New Caledonia	New Zealand
Nigeria	Niue	Norway	Oman
Pakistan	Panama	Peru	Poland
Portugal	Qatar	Romania	Russia
Rwanda	Saint Kitts and Nevis	Saint Lucia	Saint Vincent and the Grenadines
Samoa	San Marino	Saudi Arabia	Senegal
Seychelles	Singapore	Sint Maarten	Slovak Republic
Slovenia	South Africa	Spain	Sweden
Switzerland	Thailand	Tunisia	Turkey
Turks and Caicos Islands	United Arab Emirates	United Kingdom	Uganda

Ukraine	Uruguay	Vanuatu
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Signed by John Nash on the 19<sup>th</sup> day of March 2025

**John Nash**

Strategic Advisor, International Revenue Strategy

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.