



Inland Revenue  
Te Tari Taake

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# Participating jurisdictions for the CRS applied standard

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**EFFECTIVE:** 1 April 2024

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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 2024 as follows:

### Jurisdictions added to the participating jurisdictions list

Georgia	Kenya	Maldives	Moldova
Montenegro	Morocco	Thailand	Uganda
Ukraine			

### Full list of participating jurisdictions from 1 April 2024

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	Georgia	Germany	Ghana

Gibraltar	Greece	Greenland	Grenada
Guernsey	Hong Kong	Hungary	Iceland
India	Indonesia	Ireland	Isle of Man
Israel	Italy	Japan	Jamaica
Jersey	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	Saint Kitts and Nevis	Saint Lucia
Saint Vincent and the Grenadines	Samoa	San Marino	Saudi Arabia
Seychelles	Singapore	Sint Maarten	Slovak Republic
Slovenia	South Africa	Spain	Sweden
Switzerland	Thailand	Turkey	Turks and Caicos Islands
United Arab Emirates	United Kingdom	Uganda	Ukraine

Uruguay	Vanuatu
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Dated at Wellington on the 18<sup>th</sup> day of January 2024

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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.