



# Cabinet Legislation Committee

## Minute of Decision

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### Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2023

Portfolio                      Revenue

On 23 February 2023, the Cabinet Legislation Committee:

- 1        **noted** that the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2023 (the Amendment Regulations) is a routine annual update made under section 226D of the Tax Administration Act 1994 and that no new policy decisions were required;
- 2        **agreed** to add Jamaica to the existing list of 97 reportable jurisdictions that Inland Revenue is authorised to provide financial account information to under the OECD Automatic Exchange of Financial Account Information in Tax Matters initiative;
- 3        **authorised** the submission to the Executive Council of the Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2023 [PCO 25210/3.0];
- 4        **noted** that the Amendment Regulations come into force on 31 March 2023.

Rebecca Davies  
Committee Secretary

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**Present:**

Hon Grant Robertson (Chair)  
Hon Andrew Little  
Hon Peeni Henare  
Hon Barbara Edmonds  
Tangi Utikere, MP (Chief Government Whip)

**Officials present from:**

Office of the Prime Minister  
Officials' Committee for LEG