



Inland Revenue  
Te Tari Taake

[NEW LEGISLATION](#) > [ORDER IN COUNCIL](#) > [SPECIAL REPORT](#)

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

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This special report provides early information covering Jamaica as an addition to New Zealand's existing list of 97 reportable jurisdictions, ahead of an upcoming edition of the *Tax Information Bulletin*.

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## Table of Contents

Order .....	3
Background .....	3
Effective date .....	3
Further information .....	3
About this document .....	3

## Order

The Tax Administration (Reportable Jurisdictions for the Application of CRS Standard) Amendment Regulations 2023 was made on 27 February 2023 and comes into force 31 March 2023. It updates New Zealand's existing list of 97 reportable jurisdictions by adding Jamaica.

## Background

Reportable jurisdictions are relevant to the Common Reporting Standard which was enacted in New Zealand in 2017 as part of New Zealand's implementation of the G20/OECD Standard for Automatic Exchange of Financial Account Information in Tax Matters, or AEOI. Reportable jurisdictions are territories to which Inland Revenue (IRD) will provide certain information on their residents that is reported to IRD by financial institutions, in accordance with the CRS rules.

Pursuant to section 226D of the Tax Administration Act 1994 (the Act), additions and deletions to the list of reportable jurisdictions must be made by Order in Council.

## Effective date

Jamaica will be a reportable jurisdiction for reporting periods beginning on or after 1 April 2023.

## Further information

A full listing of reportable jurisdictions can be found on the IRD website and the Order in Council can be found at:

<https://legislation.govt.nz/regulation/public/2023/0021/latest/LMS816524.html>

## About this document

Special reports are published shortly after new legislation is enacted or Orders in Council are made to help affected taxpayers and their advisors understand the consequences of the changes. These are published in advance of an article in the *Tax Information Bulletin*.