



Inland Revenue
Te Tari Taake

[NEW LEGISLATION](#) > [ORDER IN COUNCIL COMMENTARY](#)

Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2025

SL 2025/15

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This Order in Council adds Armenia, Jordan, Rwanda, Senegal, and Tunisia to New Zealand's existing list of 106 reportable jurisdictions under the Common Reporting Standard.

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Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2025



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Order

The Tax Administration (Reportable Jurisdictions for Application of CRS Standard) Amendment Regulations 2025 was made on 24 February 2025 and comes into force on 31 March 2025. It updates New Zealand's existing list of 106 reportable jurisdictions by adding Armenia, Jordan, Rwanda, Senegal, and Tunisia.

Background

Reportable jurisdictions are relevant to the Common Reporting Standard (CRS), 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 (AEOI). Reportable jurisdictions are territories to which Inland Revenue will provide certain information on their residents that is reported to Inland Revenue 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

Armenia, Jordan, Rwanda, Senegal, and Tunisia will be reportable jurisdictions for reporting periods beginning on or after 1 April 2024.

Further information

A full list of reportable jurisdictions can be found on the Inland Revenue website and the Order in Council can be found at:

<https://www.legislation.govt.nz/regulation/public/2025/0015/latest/LMS1023364.html>