

## Statutory Instruments of Anguilla: 12/2023

Gazette Dated: 26<sup>th</sup> May, 2023

## TAX INFORMATION EXCHANGE (INTERNATIONAL CO-OPERATION) ACT, 2016

## INTERNATIONAL TAX COMPLIANCE (CRS) (AMENDMENT) REGULATIONS, 2023

Regulations made by the Executive Council under section 28 of the Tax Information Exchange (International Co-operation) Act, 2016 (Act No. 3/2016).

**Interpretation**

1. In these Regulations, the “principal Regulations” means the International Tax Compliance (CRS) Regulations, 2016 (R.A. 24/2016).

**Amendment to Schedule 2**

2. The principal Regulations is amended by deleting Schedule 2 and substituting the following—

**“SCHEDULE 2**  
(Section 1)

**PARTICIPATING JURISDICTIONS**

For the purposes of the Standard, the following are participating jurisdictions—

| No. | Jurisdiction of Competent Authority |
|-----|-------------------------------------|
| 1.  | Albania                             |
| 2.  | Andorra                             |
| 3.  | Antigua and Barbuda                 |
| 4.  | Argentina                           |
| 5.  | Australia                           |
| 6.  | Austria                             |
| 7.  | Azerbaijan                          |
| 8.  | Belgium                             |
| 9.  | Brazil                              |
| 10. | Canada                              |
| 11. | Chile                               |
| 12. | China (People’s Republic of)        |
| 13. | Colombia                            |
| 14. | Cook Islands                        |
| 15. | Costa Rica                          |
| 16. | Croatia                             |
| 17. | Curacao                             |
| 18. | Cyprus <sup>1</sup>                 |

<sup>1</sup>Note by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Türkiye. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

Note by Türkiye: The information in this document with reference to « Cyprus » relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Türkiye recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Türkiye shall preserve its position concerning the “Cyprus issue”.

19. Czech Republic
  20. Denmark
  21. Ecuador
  22. Estonia
  23. Faroe Islands
  24. Finland
  25. France
  26. Germany
  27. Ghana
  28. Greece
  29. Greenland
  30. Grenada
  31. Hong Kong (China)
  32. Hungary
  33. Iceland
  34. India
  35. Indonesia
  36. Ireland
  37. Israel
  38. Italy
  39. Jamaica
  40. Japan
  41. Kazakhstan
  42. Korea
  43. Latvia
  44. Liechtenstein
  45. Lithuania
  46. Luxembourg
  47. Malaysia
  48. Maldives
  49. Malta
  50. Mauritius
  51. Mexico
  52. Monaco
  53. Netherlands
  54. New Zealand
  55. Nigeria
  56. Norway
  57. Pakistan
  58. Peru
  59. Poland
  60. Portugal
  61. Saint Lucia
  62. San Marino
  63. Saudi Arabia
  64. Seychelles
  65. Singapore
  66. Slovak Republic
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- 67. Slovenia
- 68. South Africa
- 69. Spain
- 70. Sweden
- 71. Switzerland
- 72. Türkiye
- 73. United Kingdom
- 74. Uruguay”.

**Citation**

3. These Regulations may be cited as the International Tax Compliance (CRS) (Amendment) Regulations, 2023.

Made by the Executive Council on the 16 day of May 2023.

  
Dileeni Daniel-Selvarathnam  
GOVERNOR OF ANGUILLA