



Inland Revenue Board of Malaysia

**Common Reporting Standard
List of Participating Jurisdictions**

Date of Publication: 02 January 2018



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This notice is published by the Inland Revenue Board of Malaysia pursuant to subrule 12(2) of the Income Tax (Automatic Exchange of Financial Account Information) Rules 2016.

Subrule 12(2) of the Income Tax (Automatic Exchange of Financial Account Information) Rules 2016 provides that the Director General may declare one or more jurisdictions to be committed jurisdictions in a published list.

The following is the list of jurisdictions that are to be treated as Participating Jurisdictions for the purposes of paragraph 12(1)(c) of the aforementioned rules and the Common Reporting Standard.

***Director General of Inland Revenue,
Inland Revenue Board of Malaysia.***



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1. Albania	43. Guernsey	83. Samoa
2. Andorra	44. Hong Kong (China)	84. San Marino
3. Anguilla	45. Hungary	85. Saudi Arabia
4. Antigua and Barbuda	46. Iceland	86. Seychelles
5. Argentina	47. India	87. Singapore
6. Aruba	48. Indonesia	88. Sint Maarten
7. Australia	49. Ireland	89. Slovak Republic
8. Austria	50. Isle of Man	90. Slovenia
9. Azerbaijan	51. Italy	91. South Africa
10. Bahamas	52. Japan	92. Spain
11. Bahrain	53. Jersey	93. Sweden
12. Barbados	54. Korea	94. Switzerland
13. Belgium	55. Kuwait	95. Trinidad and Tobago
14. Belize	56. Latvia	96. Turkey
15. Bermuda	57. Lebanon	97. Turks and Caicos Islands
16. Brazil	58. Liechtenstein	98. United Arab Emirates
17. British Virgin Islands	59. Lithuania	99. United Kingdom
18. Brunei Darussalam	60. Luxembourg	100. Uruguay
19. Bulgaria	61. Macao (China)	101. Vanuatu
20. Canada	62. Malta	
21. Cayman Islands	63. Marshall Islands	
22. Chile	64. Mauritius	
23. China	65. Mexico	
24. Colombia	66. Monaco	
25. Cook Islands	67. Montserrat	
26. Costa Rica	68. Nauru	
27. Croatia	69. Netherlands	
28. Curaçao	70. New Zealand	
29. Cyprus	71. Niue	
30. Czech Republic	72. Norway	
31. Denmark	73. Pakistan	
32. Dominica	74. Panama	
33. Estonia	75. Poland	
34. Faroe Islands	76. Portugal	
35. Finland	77. Qatar	
36. France	78. Romania	
37. Germany	79. Russia	
38. Ghana	80. Saint Kitts and Nevis	
39. Gibraltar	81. Saint Lucia	
40. Greece	82. Saint Vincent and the Grenadines	
41. Greenland		
42. Grenada		