



Inland Revenue Board of Malaysia

**Common Reporting Standard
List of Participating Jurisdictions**

Date of Publication: 19 January 2021



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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.***

No.	Jurisdictions	No.	Jurisdictions	No.	Jurisdictions
1	Albania	41	Greece	81	Panama
2	Andorra	42	Greenland	82	Peru
3	Anguilla	43	Grenada	83	Poland
4	Antigua and Barbuda	44	Guernsey	84	Portugal
5	Argentina	45	Hong Kong, China	85	Qatar
6	Aruba	46	Hungary	86	Romania
7	Australia	47	Iceland	87	Russian Federation
8	Austria	48	India	88	Saint Kitts and Nevis
9	Azerbaijan	49	Indonesia	89	Saint Lucia
10	Bahamas	50	Ireland	90	Saint Vincent and the Grenadines
11	Bahrain	51	Isle of Man	91	Samoa
12	Barbados	52	Italy	92	San Marino
13	Belgium	53	Japan	93	Saudi Arabia
14	Belize	54	Jersey	94	Seychelles
15	Bermuda	55	Kazakhstan	95	Singapore
16	Brazil	56	Korea	96	Sint Maarten
17	British Virgin Islands	57	Kuwait	97	Slovak Republic
18	Brunei	58	Latvia	98	Slovenia
19	Bulgaria	59	Lebanon	99	South Africa
20	Canada	60	Liberia	100	Spain
21	Cayman Islands	61	Liechtenstein	101	Sweden
22	Chile	62	Lithuania	102	Switzerland
23	China	63	Luxembourg	103	Turkey
24	Colombia	64	Macau, China	104	Turks & Caicos Islands
25	Cook Islands	65	Malta	105	United Arab Emirates
26	Costa Rica	66	Marshall Islands	106	United Kingdom
27	Croatia	67	Mauritius	107	Uruguay
28	Curaçao	68	Mexico	108	Vanuatu
29	Cyprus	69	Monaco		
30	Czech Republic	70	Montserrat		
31	Denmark	71	Morocco		
32	Dominica	72	Nauru		
33	Ecuador	73	Netherlands		
34	Estonia	74	New Caledonia		
35	Faroe Islands	75	New Zealand		
36	Finland	76	Nigeria		
37	France	77	Niue		
38	Germany	78	Norway		
39	Ghana	79	Oman		
40	Gibraltar	80	Pakistan		