



## **Inland Revenue Board of Malaysia**

**Common Reporting Standard  
List of Participating Jurisdictions**

**Date of Publication: 5 April 2023**



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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 and subregulation 24(2) of the Labuan Business Activity Tax (Automatic Exchange of Financial Account Information) Regulations 2018.

Subrule 12(2) of the Income Tax (Automatic Exchange of Financial Account Information) Rules 2016 and subregulation 24(2) of the Labuan Business Activity Tax (Automatic Exchange of Financial Account Information) Regulations 2018 provide that the Director General may declare one or more jurisdictions to be committed jurisdictions in a published list or in any other manner as he deems appropriate.

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, paragraph 24(1)(c) of the aforementioned regulations and the Common Reporting Standard.

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



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