In exercise of the powers conferred on him by section 17 of the Common Reporting Standard (Automatic Exchange of Financial Account Information) Act, No. 13 of 2016, the Minister makes the following Regulations.

[Published 29th May 2018, Extra Ordinary Gazette No. 29 of 2018.]

1. **SHORT TITLE.**

   These Regulations may be cited as the Common Reporting Standard (Automatic Exchange of Financial Account Information) (Amendment) Regulations, 2018.

2. **INTERPRETATION.**

   In these Regulations, unless the context otherwise requires, “principal Regulations” means the Common Reporting Standard (Automatic Exchange of Financial Account Information) Regulations, No. 32 of 2016.

3. **AMENDMENT OF SCHEDULE 1.**

   The principal Regulations is amended in Schedule 1 paragraph 2 subparagraph (c), by replacing the word “or” occurring at the end of paragraph (c) with the word, “and”.

4. **AMENDMENT OF SCHEDULE 3.**

   The principal Regulations is amended in Schedule 3 by inserting in the list of Reportable Jurisdictions, the following names of jurisdictions in the correct alphabetical order:

   Colombia
   Croatia
   Estonia
   Hungary
   Japan
   Kuwait
   Nauru
   Turks and Caicos Islands.

   Made by the Minister this 28th day of May, 2018.

   TIMOTHY S. HARRIS
   Minister responsible for Finance