



Inland Revenue Board of Malaysia

**Common Reporting Standard
List of Participating Jurisdictions**

Date of Publication: 15 January 2026



Inland Revenue Board of Malaysia

**Common Reporting Standard
List of Participating Jurisdictions**

Date of Publication: 15 January 2026

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.***



Inland Revenue Board of Malaysia

**Common Reporting Standard
List of Participating Jurisdictions**

Date of Publication: 15 January 2026

No	Jurisdiction(s)	No	Jurisdiction(s)	No	Jurisdiction(s)
1	Albania	40	Germany	79	New Zealand
2	Andorra	41	Ghana	80	Nigeria
3	Anguilla	42	Gibraltar	81	Norway
4	Antigua and Barbuda	43	Greece	82	Oman
5	Argentina	44	Greenland	83	Pakistan
6	Armenia	45	Grenada	84	Panama
7	Aruba	46	Guernsey	85	Peru
8	Australia	47	Hong Kong, China	86	Poland
9	Austria	48	Hungary	87	Portugal
10	Azerbaijan	49	Iceland	88	Qatar
11	Bahamas	50	India	89	Romania
12	Bahrain	51	Indonesia	90	Russia
13	Barbados	52	Ireland	91	Rwanda
14	Belgium	53	Isle of Man	92	Saint Kitts and Nevis
15	Belize	54	Italy	93	Saint Lucia
16	Bermuda	55	Jamaica	94	Saint Vincent and the Grenadines
17	Brazil	56	Japan	95	Samoa
18	British Virgin Islands	57	Jersey	96	San Marino
19	Brunei Darussalam	58	Kazakhstan	97	Saudi Arabia
20	Bulgaria	59	Kenya	98	Senegal
21	Canada	60	Korea	99	Seychelles
22	Cayman Islands	61	Kuwait	100	Singapore
23	Chile	62	Latvia	101	Sint Maarten
24	China	63	Lebanon	102	Slovak Republic
25	Colombia	64	Liechtenstein	103	Slovenia
26	Cook Islands	65	Lithuania	104	South Africa
27	Costa Rica	66	Luxembourg	105	Spain
28	Croatia	67	Macau, China	106	Sweden
29	Curaçao	68	Maldives	107	Switzerland
30	Cyprus	69	Malta	108	Thailand
31	Czechia	70	Marshall Islands	109	Trinidad & Tobago
32	Denmark	71	Mauritius	110	Turks and Caicos Islands
33	Dominica	72	Mexico	111	Türkiye
34	Ecuador	73	Moldova	112	Uganda
35	Estonia	74	Monaco	113	Ukraine
36	Faroe Islands	75	Montserrat	114	United Arab Emirates
37	Finland	76	Nauru	115	United Kingdom
38	France	77	Netherlands	116	Uruguay
39	Georgia	78	New Caledonia	117	Vanuatu