

SAINT CHRISTOPHER AND NEVIS

STATUTORY RULES AND ORDERS

No. 12 of 2018

**Common Reporting Standard (Automatic Exchange of Financial Account Information) (Amendment) Regulations, 2018.**

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 29<sup>th</sup> 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 28<sup>th</sup> day of May, 2018.

TIMOTHY S. HARRIS  
*Minister responsible for Finance*