

Operational Tax News

CRS update

Lists of reportable and participating jurisdictions amended

3 February 2021

On 26 January 2021, a [Grand-Ducal Decree](#) dated 22 January 2021 amending the list of reportable jurisdictions and the list of participating jurisdictions for the purpose of the Common Reporting Standard (**CRS**) was published in the Official Journal of the Grand Duchy of Luxembourg.

According to the new Grand-Ducal Decree, the following changes must be taken into consideration:

- Three jurisdictions have been added to the list of participating jurisdictions: Brunei Darussalam, New Caledonia and Peru.
- Four jurisdictions have been added to the list of reportable jurisdictions (as from the 2020 reporting): Brunei Darussalam, Morocco, New Caledonia and Peru.

Please do not hesitate to contact us should you have any questions.

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