

AEOI Update

31 March 2023

Singapore CRS: Updated List of Participating Jurisdictions

On 30 March 2023, the Inland Revenue Authority of Singapore (IRAS) published an updated list of participating jurisdictions (available [here](#)) for purposes of CRS. It is effective from 31 March 2023.

Whilst there has been no addition to the previous list published last year, the following jurisdictions have been removed:

1. Kenya
2. Morocco
3. Trinidad and Tobago

Consequently, a Change in Circumstances (CIC) would be triggered for entity account holders that are Investment Entities tax resident in any of these jurisdictions. A new valid self-certification with details of the Controlling Person(s) would have to be obtained.

You may refer to the full announcement [here](#).