



**VIRGIN ISLANDS**  
**INTERNATIONAL TAX AUTHORITY**  
INTEGRITY | TRANSPARENCY | ACCESSIBILITY

**LIST OF PARTICIPATING JURISDICTIONS ISSUED BY THE INTERNATIONAL TAX AUTHORITY IN ACCORDANCE WITH SECTION 25 (3) OF THE MUTUAL LEGAL ASSISTANCE (TAX MATTERS) ACT, 2003 AS AMENDED BY ACT NO. 17 OF 2015 (the “Act”)**



**VIRGIN ISLANDS**  
**INTERNATIONAL**  
**TAX AUTHORITY**

**Common Reporting Standard List of Participating Jurisdictions**

[Gazetted 18<sup>th</sup> March, 2021]

In accordance with section 25 (3) of the Act, the following is the list of countries/jurisdictions that are to be treated as Participating Jurisdictions for the purposes of the Common Reporting Standard contained in Schedule 1 of the aforementioned Act.

Albania	Costa Rica	India
Andorra	Colombia	Indonesia
Anguilla	Croatia	Ireland
Argentina	Curacao	Isle of Man
Antigua and Barbuda	Cyprus	Israel
Aruba	Czech Republic	Italy
Australia	Denmark	Japan
Austria	Dominica	Jersey
Azerbaijan	Ecuador	Kazakhstan
Bahamas	Estonia	Korea
Bahrain	Faroe Islands	Kuwait
Barbados	Finland	Latvia
Belize	France	Lebanon
Brazil	Germany	Liberia
Brunei Darussalam	Ghana	Liechtenstein
Belgium	Gibraltar	Lithuania
Bermuda	Greece	Luxembourg
Bulgaria	Greenland	Macao (China)
Canada	Grenada	Malaysia
Cayman Islands	Guernsey	China (Republic of)
Chile	Hungary	Marshall Islands
Cook Islands	Iceland	Maldives

Malta	Hong Kong (China)
Mauritius	Saint Lucia
Mexico	Saint Maarten
Monaco	Saint Vincent and the Grenadines
Montserrat	Samoa
Morocco	San Marino
Nauru	Saudi Arabia
Netherlands	Seychelles
New Caledonia	Singapore
New Zealand	Slovak Republic
Nigeria	Slovenia
Niue	South Africa
Norway	Spain
Oman	Sweden
Pakistan	Switzerland
Panama	Trinidad and Tobago
Peru	Turkey
Poland	Turks and Caicos Islands
Portugal	United Arab Emirates
Qatar	United Kingdom
Romania	Uruguay
Russian Federation	Vanuatu
Saint Kitts and Nevis	

Dated this 17<sup>th</sup> day of March, 2021.

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