



**COMMON REPORTING STANDARDS**  
**UPDATED LIST OF REPORTABLE JURISDICTIONS FOR BRITISH**  
**VIRGIN ISLANDS**



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

[Gazetted 30<sup>th</sup> March, 2023]

The Common Standards found in Schedule 4 to the Mutual Legal Assistance (Tax Matters) (Amendment) (No. 2) Act, 2015 defines at Section VIII, D.4 a “Reportable Jurisdiction” as a jurisdiction (i) with which an agreement is in place pursuant to which there is an obligation in place to provide the information specified in Section I of the Common Reporting Standards, and (ii) which is identified in a published list.

This is a provisional list published and will be revised as agreements are put in place to provide the information specified in Section I of the Common Reporting Standards. Tab three captioned “For Exchanges In” indicates the first year in which the Virgin Islands will exchange information with that Country/Jurisdiction, that tab is to be read for the year indicated and all years following that year).

<b>COUNTRY/JURISDICTION</b>	<b>AGREEMENT</b>	<b>FOR EXCHANGES IN</b>
Argentina	MCAA	2017
Australia	MCAA	2017
Austria	MCAA	2017
Belgium	MCAA	2017
Colombia	MCAA	2017
Croatia	MCAA	2017
Czech Republic	MCAA	2017
Denmark	MCAA	2017
Estonia	MCAA	2017
Faroe Islands	MCAA	2017
Finland	MCAA	2017
France	MCAA	2017

Greece	MCAA	2017
Greenland	MCAA	2017
Guernsey	TIEA	2017
Hungary	MCAA	2017
Iceland	MCAA	2017
India	MCAA	2017
Ireland	MCAA	2017
Isle of Man	TIEA	2017
Italy	MCAA	2017
Japan	MCAA	2017
Korea	MCAA	2017
Latvia	MCAA	2017
Liechtenstein	MCAA	2017
Lithuania	MCAA	2017
Luxembourg	MCAA	2017
Malta	MCAA	2017
Mauritius	MCAA	2017
Mexico	MCAA	2017
Netherlands	MCAA	2017
Norway	MCAA	2017
Portugal	MCAA	2017
San Marino	MCAA	2017
Seychelles	MCAA	2017
Slovak Republic	MCAA	2017
Slovenia	MCAA	2017
South Africa	MCAA	2017
Spain	MCAA	2017
Sweden	MCAA	2017
United Kingdom	UKCDOT/TIEA	2017

<b>COUNTRY/JURISDICTION</b>	<b>AGREEMENT</b>	<b>FOR EXCHANGES IN</b>
Andorra	MCAA	2018
Canada	MCAA	2018
Chile	MCAA	2018
Germany	MCAA	2018
Indonesia	MCAA	2018
Monaco	MCAA	2018
New Zealand	MCAA	2018
People's Republic of China	MCAA	2018
Poland	MCAA	2018
Russian Federation	MCAA	2018
Switzerland	MCAA	2018

<b>COUNTRY/JURISDICTION</b>	<b>AGREEMENT</b>	<b>FOR EXCHANGES IN</b>
Barbados	MCAA	2019
Malaysia	MCAA	2019

<b>COUNTRY/JURISDICTION</b>	<b>AGREEMENT</b>	<b>FOR EXCHANGES IN</b>
Antigua & Barbuda	MCAA	2020
Azerbaijan	MCAA	2020
Brazil	MCAA	2020
Cook Islands	MCAA	2020
Cyprus	MCAA	2020
Israel	MCAA	2020
Pakistan	MCAA	2020
Panama	MCAA	2020
St. Lucia	MCAA	2020
Saudi Arabia	MCAA	2020
Singapore	MCAA	2020
Uruguay	MCAA	2020

<b>COUNTRY/JURISDICTION</b>	<b>AGREEMENT</b>	<b>FOR EXCHANGES IN</b>
Curacao	MCAA	2021
Hong Kong (China)	MCAA	2021
Turkey	MCAA	2021

<b>COUNTRY/JURISDICTION</b>	<b>AGREEMENT</b>	<b>FOR EXCHANGES IN</b>
Albania	MCAA	2022
Ecuador	MCAA	2022
Grenada	MCAA	2022
Nigeria	MCAA	2022

COUNTRY/JURISDICTION	AGREEMENT	FOR EXCHANGES IN
Ghana	MCAA	2023
Peru	MCAA	2023

Dated this 29<sup>th</sup> day of March, 2023.

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