



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 27th April, 2023]

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	Germany	Monaco
Andorra	Ghana	Netherlands
Antigua & Barbuda	Greece	New Zealand
Argentina	Greenland	Nigeria
Australia	Grenada	Norway
Austria	Guernsey	Pakistan
Azerbaijan	Hong Kong, China	Panama
Barbados	Hungary	Peru
Belgium	Iceland	Poland
Brazil	India	Portugal
Canada	Indonesia	Russia
Chile	Ireland	Saint Lucia
China	Isle of Man	San Marino
Colombia	Israel	Saudi Arabia
Cook Islands	Italy	Seychelles
Croatia	Japan	Singapore
Faroe Islands	Malta	Slovak Republic
Curacao	Korea	Slovenia
Cyprus	Latvia	South Africa
Czech Republic	Liechtenstein	Spain
Denmark	Lithuania	Sweden
Ecuador	Luxembourg	Switzerland
Estonia	Malaysia	Turkey
Finland	Mauritius	United Kingdom
France	Mexico	Uruguay

Dated this 27th day of April 2023.

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