



LIST OF PARTICIPATING JURISDICTIONS ISSUED BY THE INTERNATIONAL TAX AUTHORITY IN ACCORDANCE WITH SECTION 25 (3) OF THE MUTUAL LEGAL ASSISTANCE (TAX MATTERS) ACT, REVISED EDITION 2020 (the “Act”)



VIRGIN ISLANDS
INTERNATIONAL TAX AUTHORITY

Common Reporting Standard List of Participating Jurisdictions

[Gazetted 13th March, 2025]

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	Denmark	Korea
Andorra	Ecuador	Latvia
Antigua & Barbuda	Estonia	Liechtenstein
Argentina	Faroe Islands	Lithuania
Australia	Finland	Luxembourg
Austria	France	Malaysia
Azerbaijan	Germany	Malta
Barbados	Ghana	Mauritius
Belgium	Greece	Mexico
Belize	Greenland	Monaco
Brazil	Grenada	Netherlands
Bulgaria	Guernsey	New Zealand
Canada	Hong Kong, China	Nigeria
Chile	Hungary	Norway
China	Iceland	Pakistan
Colombia	India	Panama
Cook Islands	Indonesia	Peru
Costa Rica	Ireland	Poland
Croatia	Isle of Man	Portugal
Curacao	Israel	Russia
Cyprus	Italy	Saint Kitts and Nevis
Czech Republic	Japan	Saint Lucia
San Marino	Slovenia	Turkey

Saudi Arabia	South Africa	United Kingdom
Seychelles	Spain	Uruguay
Singapore	Sweden	
Slovak Republic	Switzerland	

Dated this 25th day of February 2025.

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