



**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, 29<sup>th</sup> January, 2026]

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

|                 |              |                |
|-----------------|--------------|----------------|
| San Marino      | Japan        | Turkey         |
| Saudi Arabia    | South Africa | United Kingdom |
| Seychelles      | Spain        | Uruguay        |
| Singapore       | Sweden       |                |
| Slovak Republic | Switzerland  |                |
| Slovenia        | Saint Lucia  |                |

Dated this 28<sup>th</sup> day of January, 2026.

**International Tax Authority**

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