



VIRGIN ISLANDS
INTERNATIONAL TAX AUTHORITY
INTEGRITY | TRANSPARENCY | ACCESSIBILITY

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



VIRGIN ISLANDS
INTERNATIONAL
TAX AUTHORITY

[Gazetted, 29th January, 2026]

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).

| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
|-----------------------------|------------------|-------------------------|
| 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 |

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|-----------------|-------------|------|
| 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 |

| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
|-----------------------------|------------------|-------------------------|
| 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 |

| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
|-----------------------------|------------------|-------------------------|
|-----------------------------|------------------|-------------------------|

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|----------|------|------|
| Barbados | MCAA | 2019 |
| Malaysia | MCAA | 2019 |

| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
|-----------------------------|------------------|-------------------------|
| 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 |

| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
|-----------------------------|------------------|-------------------------|
| Costa Rica | MCAA | 2021 |
| Curacao | MCAA | 2021 |
| Hong Kong (China) | MCAA | 2021 |
| Turkey | MCAA | 2021 |

| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
|-----------------------------|------------------|-------------------------|
| Albania | MCAA | 2022 |
| Ecuador | MCAA | 2022 |
| Grenada | MCAA | 2022 |
| Nigeria | MCAA | 2022 |

| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
|-----------------------------|------------------|-------------------------|
| Ghana | MCAA | 2023 |
| Peru | MCAA | 2023 |
| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
| Bulgaria | MCAA | 2024 |
| Saint Kitts and Nevis | MCAA | 2024 |

| COUNTRY/JURISDICTION | AGREEMENT | FOR EXCHANGES IN |
|-----------------------------|------------------|-------------------------|
| Belize | MCAA | 2025 |

Dated this 28th day of January, 2026.

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