

COMMON REPORTING STANDARDS

REPORTABLE JURISDICTIONS



[Gazetted 11th May, 2017]

The Common Reporting 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.

COUNTRY/JURISDICTION	AGREEMENT
Argentina	MCAA
Australia	MCAA
Austria	MCAA
Belgium	MCAA
Bulgaria	MCAA
Colombia	MCAA
Czech Republic	MCAA
Denmark	MCAA
Estonia	MCAA
Faroe Islands	MCAA
Finland	MCAA
France	MCAA
Germany	MCAA
Greece	MCAA
Greenland	MCAA
Hungary	MCAA
Iceland	MCAA
India	MCAA
Ireland	MCAA
Italy	MCAA
Japan	MCAA

Korea	MCAA
Latvia	MCAA
Liechtenstein	MCAA
Lithuania	MCAA
Luxembourg	MCAA
Malta	MCAA
Mauritius	MCAA
Mexico	MCAA
Netherlands	MCAA
Norway	MCAA
Portugal	MCAA
San Marino	MCAA
Seychelles	MCAA
Slovak Republic	MCAA
Slovenia	MCAA
South Africa	MCAA
Spain	MCAA
Sweden	MCAA
United Kingdom	TIEA

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