



VIRGIN ISLANDS
INTERNATIONAL TAX AUTHORITY

INTEGRITY | TRANSPARENCY | ACCESSIBILITY

21 April 2021

Ms. Sandra Ward
Cabinet Secretary
The Gazette Unit
Government of the Virgin Islands
Central Administration Complex
Road Town, Tortola
Virgin Islands, VG1110

Dear Ms. Ward,

RE: Updated List of Reportable Jurisdictions 2021

Section 25(3) of the Mutual Legal Assistance (Tax Matters) Act, 2003, as amended (the "Act") requires the International Tax Authority (who is the Competent Authority for the purposes of that Act) to annually publish a List of Participating Jurisdictions and a List of Reportable Jurisdictions for the purposes of the Common Reporting Standard.

Hong Kong (China) has been included and thus, please find attached for your kind attention the Updated 2021 List of Reportable Jurisdictions as required under the Act to be *Gazetted*.

Sincerely,



LaToya James
Director
International Tax Authority



COMMON REPORTING STANDARDS

UPDATED LIST OF REPORTABLE JURISDICTIONS FOR BRITISH VIRGIN ISLANDS



VIRGIN ISLANDS
INTERNATIONAL
TAX AUTHORITY

[Gazetted

, 2021]

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
Belgium	MCAA	2017
Colombia	MCAA	2017
Croatia	MCAA	2017
Czech Republic	MCAA	2017
Denmark	MCAA	2017
Estonia	MCAA	2017
Faroe Islands	MCAA	2017
Finland	MCAA	2017
France	MCAA	2017
Germany	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
Korea	MCAA	2017
Latvia	MCAA	2017
Lithuania	MCAA	2017
Luxembourg	MCAA	2017
Malta	MCAA	2017
Mexico	MCAA	2017
Netherlands	MCAA	2017
Norway	MCAA	2017
Poland	MCAA	2017
Portugal	MCAA	2017
Russia	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
Australia	MCAA	2018
Austria	MCAA	2018
Brazil	MCAA	2018
Canada	MCAA	2018
Chile	MCAA	2018
China	MCAA	2018
Japan	MCAA	2018
Liechtenstein	MCAA	2018
Malaysia	MCAA	2018
Malta	MCAA	2018
Mauritius	MCAA	2018
Monaco	MCAA	2018
New Zealand	MCAA	2018
Switzerland	MCAA	2018

COUNTRY/JURISDICTION	AGREEMENT	FOR EXCHANGES IN
Antigua & Barbuda	MCAA	2019
Azerbaijan	MCAA	2019
Barbados	MCAA	2019
Indonesia	MCAA	2019
Israel	MCAA	2019
Pakistan	MCAA	2019
Panama	MCAA	2019
Saudi Arabia	MCAA	2019
Singapore	MCAA	2019
Uruguay	MCAA	2019

COUNTRY/JURISDICTION	AGREEMENT	FOR EXCHANGES IN
Cook Islands	MCAA	2020
Cyprus	MCAA	2020
St. Lucia	MCAA	2020
Turkey	MCAA	2020

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

Dated this 21 day of April 2021.

International Tax Authority

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