



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 1st April, 2022]

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	Cameroon	Georgia
Andorra	Canada	Germany
Anguilla	Cayman Islands	Ghana
Argentina	Chile	Gibraltar
Antigua and Barbuda	China (People’s Republic)	Greece
Armenia	Colombia	Greenland
Aruba	Cook Islands	Grenada
Australia	Costa Rica	Guatemala
Austria	Croatia	Guernsey
Azerbaijan	Curacao	Hong Kong
Bahamas	Cyprus	Hungary
Bahrain	Czech Republic	Iceland
Barbados	Denmark	India
Belgium	Dominica	Indonesia
Belize	Dominican Republic	Ireland
Bermuda	Ecuador	Isle of Man
Bosnia and Herzegovina	El Salvador	Israel
Botswana	Estonia	Italy
Brazil	Eswatini (Kingdom of)	Jamaica
Brunei Darussalam	Faroe Islands	Japan

Bulgaria	Finland	Jersey
Cabo Verde	France	Jordan
Kazakhstan	Nauru	Serbia
Kenya	Netherlands	Singapore
Korea	New Zealand	Sint Maarten
Kuwait	Nigeria	Slovak Republic
Latvia	Niue	Slovenia
Lebanon	North Macedonia	South Africa
Liberia	Norway	Spain
Liechtenstein	Oman	Sweden
Lithuania	Pakistan	Switzerland
Luxembourg	Panama	Thailand
Macau	Paraguay	Tunisia
Malaysia	Peru	Turkey
Maldives	Poland	Turks & Caicos Islands
Malta	Portugal	Uganda
Marshall Islands	Qatar	Ukraine
Mauritius	Romania	United Arab Emirates
Mexico	Russia	United Kingdom
Moldova	Saint Kitts and Nevis	Uruguay
Monaco	Saint Vincent and the Grenadines	Vanuatu
Mongolia	Samoa	
Montenegro	San Marino	
Montserrat	Saudi Arabia	
Namibia	Senegal	
Morocco	Seychelles	

Dated this 1st day of April 2022.

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