

**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”)**



Common Reporting Standard List of Participating Jurisdictions

[Gazetted 19th March, 2020]

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	Cook Islands	Hungary
Andorra	Costa Rica	Iceland
Anguilla	Colombia	India
Argentina	Croatia	Indonesia
Antigua and Barbuda	Curacao	Ireland
Aruba	Cyprus	Isle of Man
Australia	Czech Republic	Israel
Austria	Denmark	Italy
Azerbaijan	Dominica	Japan
Bahamas	Ecuador	Jersey
Bahrain	Estonia	Kazakhstan
Barbados	Faroe Islands	Korea
Belize	Finland	Kuwait
Brazil	France	Latvia
Brunei Darussalam	Germany	Lebanon
Belgium	Ghana	Liechtenstein
Bermuda	Gibraltar	Lithuania
Bulgaria	Greece	Luxembourg
Canada	Greenland	Macao (China)
Cayman Islands	Grenada	Malaysia
Chile	Guernsey	Maldives
China	Hong Kong (China)	Malta

Marshall Islands	Saint Lucia
Mauritius	Saint Maarten
Mexico	Saint Vincent and the Grenadines
Monaco	Samoa
Montserrat	San Marino
Nauru	Saudi Arabia
Netherlands	Seychelles
New Zealand	Singapore
Nigeria	Slovak Republic
Niue	Slovenia
Norway	South Africa
Oman	Spain
Pakistan	Sweden
Panama	Switzerland
Peru	Trinidad and Tobago
Poland	Turkey
Portugal	Turks and Caicos Islands
Qatar	United Arab Emirates
Romania	United Kingdom
Russian Federation	Uruguay
Saint Kitts and Nevis	Vanuatu

Dated this 13th day of March, 2020.

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