

**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 15<sup>th</sup> February, 2018]

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.

<b>COUNTRY/JURISDICTION</b>	<b>COUNTRY/JURISDICTION</b>
ANDORRA	ANGUILLA
ANTIGUA & BARBUDA	ARGENTINA
ARUBA	AUSTRALIA
AUSTRIA	AZERBAIJAN
BAHAMAS	BAHRAIN
BARBADOS	BELGIUM
BELIZE	BERMUDA
BRAZIL	BRITISH VIRGIN ISLANDS
BRUNEI DARUSSALAM	BULGARIA
CANADA	CAYMAN ISLANDS
CHILE	CHINA (PEOPLE'S REPUBLIC OF)

COLOMBIA	COOK ISLANDS
COSTA RICA	CROATIA
CURAÇAO	CYPRUS
CZECH REPUBLIC	DENMARK
DOMINICA	ESTONIA
FAROE ISLANDS	FINLAND
FRANCE	GERMANY
GHANA	GIBRALTAR
GREECE	GREENLAND
GRENADA	GUERNSEY
HONG KONG (CHINA)	HUNGARY
ICELAND	INDIA
INDONESIA	IRELAND
ISLE OF MAN	ISRAEL
ITALY	JAPAN
JERSEY	KOREA
KUWAIT	LATVIA
LEBANON	LIECHTENSTEIN
LITHUANIA	LUXEMBOURG
MACAO (CHINA)	MALAYSIA
MALTA	MARSHALL ISLANDS
MAURITIUS	MEXICO
MONACO	MONTSERRAT

NAURU	NETHERLANDS
NEW ZEALAND	NIGERIA
NIUE	NORWAY
PAKISTAN	PANAMA
POLAND	PORTUGAL
QATAR	ROMANIA
RUSSIAN FEDERATION	SAINT KITTS AND NEVIS
SAINT LUCIA	SAINT VINCENT AND THE GRENADINES
SAMOA	SAN MARINO
SAUDI ARABIA	SEYCHELLES
SINGAPORE	SINT MAARTEN
SLOVAK REPUBLIC	SLOVENIA
SOUTH AFRICA	SPAIN
SWEDEN	SWITZERLAND
TRINIDAD AND TOBAGO	TURKEY
TURKS AND CAICOS ISLANDS	UNITED ARAB EMIRATES
UNITED KINGDOM	URUGUAY
VANUATU	

Dated this 8<sup>th</sup> day of February, 2018

**International Tax Authority**  
**Ministry of Finance**  
Government of the Virgin Islands  
Road Town, Tortola  
Virgin Islands, VG 1110

Telephone: (284) 468 4415 \* Email: [bviita@gov.vg](mailto:bviita@gov.vg) or [bvifars@gov.vg](mailto:bvifars@gov.vg)