

COMMON REPORTING STANDARDS

REPORTABLE JURISDICTIONS



[Gazetted 22nd June, 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
Belgium	MCAA
Colombia	MCAA
Czech Republic	MCAA
Denmark	MCAA
Estonia	MCAA
Faroe Islands	MCAA
Finland	MCAA
France	MCAA
Germany	MCAA
Greece	MCAA
Greenland	MCAA
Guernsey	TIEA
Hungary	MCAA
Iceland	MCAA
India	MCAA
Ireland	MCAA
Isle of Man	TIEA
Italy	MCAA
Korea	MCAA
Latvia	MCAA

Lithuania	MCAA
Luxembourg	MCAA
Malta	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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