



VIRGIN ISLANDS

INTERNATIONAL TAX AUTHORITY

INTEGRITY | TRANSPARENCY | ACCESSIBILITY

**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, 29th January, 2026]

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	Denmark	Korea
Andorra	Ecuador	Latvia
Argentina	Estonia	Liechtenstein
Australia	Faroe Islands	Lithuania
Austria	Finland	Luxembourg
Azerbaijan	France	Malaysia
Barbados	Germany	Malta
Belgium	Ghana	Mauritius
Belize	Greece	Mexico
Brazil	Greenland	Monaco
Bulgaria	Grenada	Netherlands
Canada	Guernsey	New Zealand
Chile	Hong Kong, China	Nigeria
China	Hungary	Norway
Colombia	Iceland	Pakistan
Cook Islands	India	Panama
Costa Rica	Indonesia	Peru
Croatia	Ireland	Poland
Curacao	Isle of Man	Portugal
Cyprus	Israel	Russia
Czech Republic	Italy	Saint Kitts and Nevis

San Marino	Japan	Turkey
Saudi Arabia	South Africa	United Kingdom
Seychelles	Spain	Uruguay
Singapore	Sweden	
Slovak Republic	Switzerland	
Slovenia	Saint Lucia	

Dated this 28th day of January, 2026.

International Tax Authority

Peace House
 Pickering Drive
 Road Town, Tortola VG1110
 Virgin Islands

Telephone: (284) 394 4415

Email: info@bviita.vg