



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 2nd March, 2023]

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
Benin	Ecuador	Isle of Man
Bermuda	El Salvador	Israel
Bosnia and Herzegovina	Estonia	Italy
Botswana	Eswatini (Kingdom of)	Jamaica
Brazil	Faroe Islands	Japan
Brunei Darussalam	Finland	Serbia
Burkina Faso	France	Singapore
Bulgaria	Nauru	Sint Maarten
Cabo Verde	Netherlands	Slovak Republic
Kazakhstan	New Zealand	Slovenia

Kenya	Nigeria	South Africa
Korea	Niue	Spain
Kuwait	North Macedonia	Sweden
Latvia	Norway	Switzerland
Lebanon	Oman	Thailand
Liberia	Pakistan	Tunisia
Liechtenstein	Panama	Turkey
Lithuania	Paraguay	Turks & Caicos Islands
Luxembourg	Peru	Uganda
Macau	Poland	Ukraine
Malaysia	Portugal	United Arab Emirates
Maldives	Qatar	United Kingdom
Malta	Romania	Uruguay
Marshall Islands	Russia	Vanuatu
Mauritania	Rwanda	
Mauritius	Saint Kitts and Nevis	
Mexico	Saint Vincent and the Grenadines	
Moldova	Samoa	
Monaco	San Marino	
Mongolia	Saudi Arabia	
Montenegro	Senegal	
Montserrat	Seychelles	
Namibia	Jersey	
Morocco	Jordan	

Dated this 15th day of February 2023.

International Tax Authority

Peace House
Pickering Drive
Road Town, Tortola VG1110
Virgin Islands

Telephone: (284) 394 4415

Email: info@bviita.vg