

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

BRITISH VIRGIN ISLANDS (UNITED KINGDOM)

(Sheets on [Anguilla](#) – [Bermuda](#) – [Cayman Islands](#) – [Gibraltar](#) – [Guernsey](#) – [Isle of Man](#) – [Jersey](#) – [Montserrat](#) – [Turks and Caicos Islands](#) – [United Kingdom of Great Britain and Northern Ireland](#))

Compilation of Declarations currently in force ^(*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	X

Declarations contained in a letter from the Secretary of State for Foreign and Commonwealth Affairs of the United Kingdom, dated 4 November 2013, registered at the Secretariat General of the OECD on 19 November 2013 - Or. Engl. (*in force since 1 March 2014*)

ANNEX A – Taxes to which the Convention would apply:

For the British Virgin Islands, the Convention shall apply to those taxes in Article 2, paragraph 1, which fall within paragraphs (ii) or (iii)(B) of sub-paragraph (b).

ANNEX B – Competent Authorities

The International Tax Authority - Ministry of Finance.

ANNEX C – Definition of the word "national" for the purpose of the Convention

Any person who belongs to the British Virgin Islands within the meaning of section 2(2) of the Virgin Islands Constitution Order 2007 S.I.2007/1678 and any legal person, partnership, association or other entity deriving its status as such from the laws in force in the British Virgin Islands.

(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>