

British Virgin Islands

A. Progress in the implementation of the minimum standard

British Virgin Islands has one tax agreement in force, the agreement with Switzerland, as reported in its response to the Peer Review questionnaire. The agreement does not comply with the minimum standard.

British Virgin Islands has not signed the MLI.

In its response to the Peer Review questionnaire, Switzerland indicated that its agreement with the British Virgin Islands did not give rise to material treaty shopping concern for Switzerland.

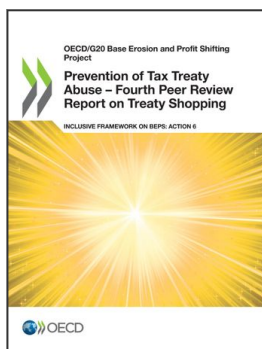
B. Conclusion

No jurisdiction has raised any concerns about the British Virgin Islands.

Other agreements

This Table shows the agreements that are not compliant, not subject to a complying instrument, not covered by a general statement on the implementation of the detailed LOB and for which no steps have been taken to implement the minimum standard.

	1. Treaty partners	2. Inclusive Framework member
1	Switzerland	Yes



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