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.

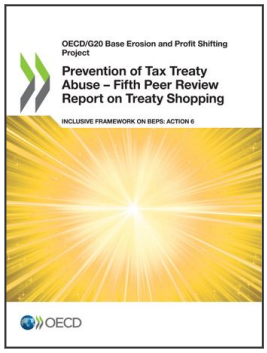
B. Conclusion

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



From:

Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:
https://doi.org/10.1787/9afac47c-en

Please cite this chapter as:

OECD (2023), "British Virgin Islands", in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/015d4354-en

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at http://www.oecd.org/termsandconditions.