

British Virgin Islands

A. Progress in the implementation of the minimum standard

The British Virgin Islands has one tax agreement in force, as reported in its response to the Peer Review questionnaire.

The British Virgin Islands' agreement does not comply with the minimum standard and is not subject to any complying instruments.

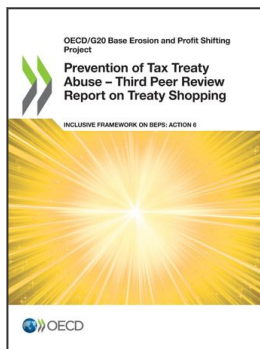
The British Virgin Islands has not joined the MLI.

B. Implementation issues

As the British Virgin Islands has not joined the MLI or implemented anti-treaty-shopping measures in its agreement, the Secretariat will offer its support to design a plan for the implementation of the minimum standard to strengthen its treaty network.

Summary of the jurisdiction response – British Virgin Islands

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Switzerland	No	N/A	No	N/A	



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