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.

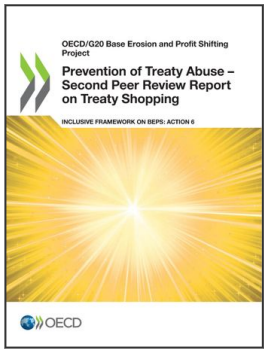
B. Implementation issues

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

The British Virgin Islands is encouraged to implement the minimum standard in its agreement.

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	



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:
https://doi.org/10.1787/d656738d-en

Please cite this chapter as:

OECD (2020), "British Virgin Islands", in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/f4ca1e98-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.