

**THE BRITISH VIRGIN ISLANDS LIST OF TAX INFORMATION EXCHANGE
AGREEMENTS**

	Jurisdiction	Type of EOI Arrangement	Date Signed	Date Entered Into Force
1	Aruba	TIEA	11 September 2009	11 July 2013
2	Australia	TIEA	27 October 2008	19 April 2010
3	Canada	TIEA	21 st May, 2013	11 th March, 2014
4	China (People's Rep.)	TIEA	7 December 2009	30 December 2010
5	Curacao ¹ (See TIEA of the Netherlands)	TIEA	11 September 2009	11 July 2013
6	Czech Republic	TIEA	13 June 2011	19 December 2012
7	Denmark	TIEA	18 May 2009	15 April 2010
8	Faroe Islands	TIEA	18 May 2009	
9	Finland	TIEA	18 May 2009	15 April 2010
10	France	TIEA	17 June 2009	18 November 2010
11	Germany	TIEA	5 October 2010	4 December 2011
12	Greenland	TIEA	18 May 2009	
13	Guernsey	TIEA (with AEOI)	17 April 2013	21 st May, 2013
14	Iceland	TIEA	18 May 2009	20 th July 2011
15	India	TIEA	9 February 2011	22 August 2011
16	Ireland	TIEA	7 December 2009	28 February 2011
17	Isle of Man	TIEA (with AEOI)	30 th March, 2016	9 th October 2016
18	Japan	TIEA	18 th June, 2014	11 th October, 2014
19	Netherlands	TIEA	11 September 2009	11 July 2013
20	New Zealand	TIEA	13 August 2009	23 December 2016
21	Norway	TIEA	18 May 2009	15 April 2010
22	Poland	TIEA	28 th November, 2013	1 st January, 2015
23	Portugal	TIEA	5 October 2010	
24	Sint Maarten ² (See TIEA of the Netherlands)	TIEA	11 September 2009	
25	South Korea	TIEA	5 th December, 2014	21 st November, 2016
26	Sweden	TIEA	18 May 2009	16 May 2010
27	United Kingdom	TIEA (with AEOI)	29 October 2008	12 April 2010
28	United States	TIEA	3 April 2002	10 March 2006

1. Following the dissolution of the Netherlands Antilles on 10 October 2010, two separate jurisdictions were formed (Curacao and Sint Maarten) with the remaining three islands (Bonaire, Sint Eustatius and Saba) joining the Netherlands as special municipalities. The TIEA concluded with the Kingdom of the Netherlands, on behalf of the Netherlands Antilles, will continue to apply to Curacao, Sint Maarten and the Caribbean part of the Netherlands (Bonaire, Sint Eustatius and Saba) and will be administered by Curacao and Sint Maarten for their respective territories and by the Netherlands for Bonaire, Sint Eustatius and Saba.
2. Id.