

Jurisdiction's name:		British Virgin Islands	
Information on Tax Identification Numbers			
Section I – TIN Description			
<p>The British Virgin Islands (“BVI”) does not issue Tax Identification Numbers (“TINs”) or equivalent identifiers for tax purposes.</p>			
Additional information on the mandatory issuance of Tax Identification Numbers (TINs)			
Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?			
Individuals	[N/A]	Entities	[N/A]
Question 2a – If you answered No to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.			
Response:			
Question 2b – If you answered No to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.			
Response: N/A			
Section II – TIN Structure			
N/A			
Section III – Where to find TINs			
N/A			
Section IV – TIN information on the domestic website			
N/A			
Section V – Contact point for further information			
N/A			