

<b>Jurisdiction's name:</b>	<b>British Virgin Islands</b>					
<b>Information on Tax Identification Numbers</b>						
<b>Section I – TIN Description</b>						
<p>The British Virgin Islands (“BVI”) does not issue Tax Identification Numbers (“TINs”) or equivalent identifiers for tax purposes.</p>						
<b>Additional information on the mandatory issuance of Tax Identification Numbers (TINs)</b>						
<b>Question 1 – Does your jurisdiction automatically issue TINs to <u>all</u> residents for tax purposes?</b>						
<b>Individuals</b>	[N/A]	<b>Entities</b>	[N/A]			
<b>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.</b>						
<b>Response:</b>						
<b>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.</b>						
<b>Response:</b> N/A						
<b>Section II – TIN Structure</b>						
N/A						
<b>Section III – Where to find TINs</b>						
N/A						
<b>Section IV – TIN information on the domestic website</b>						
N/A						
<b>Section V – Contact point for further information</b>						
N/A						