The British Virgin Islands (‘BVI’) does not issue Tax Identification Numbers (‘TINs’) or equivalent identifiers for tax purposes.

<table>
<thead>
<tr>
<th>Jurisdiction’s name:</th>
<th>British Virgin Islands</th>
</tr>
</thead>
<tbody>
<tr>
<td>Information on Tax Identification Numbers</td>
<td></td>
</tr>
<tr>
<td><strong>Section I – TIN Description</strong></td>
<td></td>
</tr>
</tbody>
</table>

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

**Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?**

<table>
<thead>
<tr>
<th>Individuals</th>
<th>[N/A]</th>
<th>Entities</th>
<th>[N/A]</th>
</tr>
</thead>
</table>

**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