

SCHEDULE

PART I

AGREEMENT ON THE TAXATION OF SAVINGS INCOME BETWEEN THE GOVERNMENT OF THE BRITISH VIRGIN ISLANDS AND THE GOVERNMENT OF THE UNITED KINGDOM

ANNEX

LIST OF RELATED ENTITIES REFERRED TO IN ARTICLE 12

For the purposes of Article 12, the following entities will be considered to be a “related entity acting as a public authority or whose role is recognised by an international treaty”:

Entities within the European Union:

Belgium

- = Vlaams Gewest (Flemish Region)
- = Région wallonne (Walloon Region)
- = Région bruxelloise/Brussels Gewest (Brussels Region)
- = Communauté française (French Community)
- = Vlaamse Gemeenschap (Flemish Community)
- = Deutschsprachige Gemeinschaft (German-speaking Community)

Spain

- = Xunta de Galicia (Regional Executive of Galicia)
- = Junta de Andalucía (Regional Executive of Andalusia)
- = Junta de Extremadura (Regional Executive of Extremadura)
- = Junta de Castilla- La Mancha (Regional Executive of Castilla- La Mancha)
- = Junta de Castilla- León (Regional Executive of Castilla- León)
- = Gobierno Foral de Navarra (Regional Government of Navarra)
- = Govern de les Illes Balears (Government of the Balearic Islands)
- = Generalitat de Catalunya (Autonomous Government of Catalonia)
- = Generalitat de Valencia (Autonomous Government of Valencia)
- = Diputación General de Aragón (Regional Council of Aragon)
- = Gobierno de las Islas Canarias (Government of the Canary Islands)
- = Gobierno de Murcia (Government of Murcia)
- = Gobierno de Madrid (Government of Madrid)
- = Gobierno de la Comunidad Autónoma del País Vasco/Euzkadi (Government of the Autonomous Community of the Basque Country)
- = Diputación Foral de Guipúzcoa (Regional Council of Guipúzcoa)
- = Diputación Foral de Vizcaya/Bizkaia (Regional Council of Vizcaya)
- = Diputación Foral de Alava (Regional Council of Alava)

- = Ayuntamiento de Madrid (City Council of Madrid)
- = Ayuntamiento de Barcelona (City Council of Barcelona)
- = Cabildo Insular de Gran Canaria (Island Council of Gran Canaria)
- = Cabildo Insular de Tenerife (Island Council of Tenerife)
- = Instituto de Crédito Oficial (Public Credit Institution)
- = Instituto Catalán de Finanzas (Finance Institution of Catalonia)
- = Instituto Valenciano de Finanzas (Finance Institution of Valencia)

Greece

- = Οργανισμός Τηλεπικοινωνιών Ελλάδος (National Telecommunications Organisation)
- = Οργανισμός Σιδηροδρόμων Ελλάδος (National Railways Organisation)
- = Δημόσια Επιχείρηση Ήλεκτρισμού (Public Electricity Company)

France

- = La Caisse d'amortissement de la dette sociale (CADES) (Social Debt Redemption Fund)
- = L'Agence française de développement (AFD) (French Development Agency)
- = Réseau Ferré de France (RFF) (French Rail Network)
- = Caisse Nationale des Autoroutes (CNA) (National Motorways Fund)
- = Assistance publique Hôpitaux de Paris (APHP) (Paris Hospitals Public Assistance)
- = Charbonnages de France (CDF) (French Coal Board)
- = Entreprise minière et chimique (EMC) (Mining and Chemicals Company)

Italy

- = Regions
- = Provinces
- = Municipalities
- = Cassa Depositi e Prestiti (Deposits and Loans Fund)

Latvia

- = Pavaldības (Local governments)

Poland

- = gminy (communes)
- = powiaty (districts)
- = województwa (provinces)
- = związki gmin (associations of communes)
- = związki powiatów (association of districts)
- = związki województw (association of provinces)
- = miasto stołeczne Warszawa (capital city of Warsaw)
- = Agencja Restrukturyzacji i Modernizacji Rolnictwa (Agency for Restructuring and Modernisation of Agriculture)
- = Agencja Nieruchomości Rolnych (Agricultural Property Agency)

Portugal

- = Região Autónoma da Madeira (Autonomous Region of Madeira)
- = Região Autónoma dos Açores (Autonomous Region of Azores)

= Municipalities

Slovakia

- = mestá a obce (municipalities)
- = eleznice Slovenskej republiky (Slovak Railway Company)
- = štátny fond cestného hospodárstva (State Road Management Fund)
- = Slovenské elektrárne (Slovak Power Plants)
- = Vodohospodárska výstavba (Water Economy Building Company)

INTERNATIONAL ENTITIES:

- = European Bank for Reconstruction and Development
- = European Investment Bank
- = Asian Development Bank
- = African Development Bank
- = World Bank / IBRD / IMF
- = International Finance Corporation
- = Inter-American Development Bank
- = Council of Europe Social Development Fund
- = EURATOM
- = European Community
- = Corporación Andina de Fomento (CAF) (Andean Development Corporation)
- = Eurofima
- = European Coal & Steel Community
- = Nordic Investment Bank
- = Caribbean Development Bank

The provisions of Article 12 are without prejudice to any international obligations that the Contracting Parties may have entered into with respect to the above-mentioned international entities.

Entities in third countries:

The entities that meet the following criteria:

- (1) The entity is clearly considered to be a public entity according to the national criteria.
- (2) Such public entity is a non-market producer which administers and finances a group of activities, principally providing non-market goods and services, intended for the benefit of the community and which are effectively controlled by general government.
- (3) Such public entity is a large and regular issuer of debt.
- (4) The State concerned is able to guarantee that such public entity will not exercise early redemption in the event of gross-up clauses.