

A PROGRESS REPORT ON THE JURISDICTIONS SURVEYED BY THE OECD GLOBAL FORUM IN IMPLEMENTING THE INTERNATIONALLY AGREED TAX STANDARD*¹

Progress made as at 6 July, 2011 ([Original Progress Report 2nd April 2009](#))

| Jurisdictions that have substantially implemented the internationally agreed tax standard | | | |
|--|----------------|--------------------|-------------------------------|
| Andorra | Curaçao | Jersey | St Vincent and the Grenadines |
| Anguilla | Cyprus | Korea | Samoa |
| Antigua and Barbuda | Czech Republic | Liberia | San Marino |
| Argentina | Denmark | Liechtenstein | Seychelles |
| Aruba | Dominica | Luxembourg | Singapore |
| Australia | Estonia | Malaysia | Sint Maarten |
| Austria | Finland | Malta | Slovak Republic |
| The Bahamas | France | Marshall Islands | Slovenia |
| Bahrain | Germany | Mauritius | South Africa |
| Barbados | Gibraltar | Mexico | Spain |
| Belgium | Greece | Monaco | Sweden |
| Belize | Grenada | Netherlands | Switzerland |
| Bermuda | Guernsey | New Zealand | Turkey |
| Brazil | Hungary | Norway | Turks and Caicos Islands |
| British Virgin Islands | Iceland | Panama | United Arab Emirates |
| Brunei | India | Philippines | United Kingdom |
| Canada | Indonesia | Poland | United States |
| Cayman Islands | Ireland | Portugal | US Virgin Islands |
| Chile | Isle of Man | Qatar | Vanuatu |
| China ² | Israel | Russian Federation | |
| Cook Islands | Italy | St Kitts and Nevis | |
| Costa Rica | Japan | St Lucia | |

| Jurisdictions that have committed to the internationally agreed tax standard, but have not yet substantially implemented | | | | | |
|---|---------------------------|-----------------------------|---------------------|---------------------------|-----------------------------|
| Jurisdiction | Year of Commitment | Number of Agreements | Jurisdiction | Year of Commitment | Number of Agreements |
| Tax Havens³ | | | | | |
| Montserrat | 2002 | (11) | Niue | 2002 | (0) |
| Nauru | 2003 | (0) | | | |
| Other Financial Centres | | | | | |
| Guatemala | 2009 | (0) | Uruguay | 2009 | (9) |

| Jurisdictions that have not committed to the internationally agreed tax standard | | | |
|--|-----------------------------|---------------------|-----------------------------|
| Jurisdiction | Number of Agreements | Jurisdiction | Number of Agreements |
| All jurisdictions surveyed by the Global Forum have now committed to the internationally agreed tax standard | | | |

* Readers are referred to the outcomes from the Global Forum peer reviews for an in-depth assessment of a jurisdiction's (a) legal and regulatory framework (Phase 1 reviews) and (b) implementation of the standard in practice (Phase 2 reviews). [<http://www.oecd.org/tax/transparency>].

¹ The internationally agreed tax standard, which was developed by the OECD in co-operation with non-OECD countries and which was endorsed by G20 Finance Ministers at their Berlin Meeting in 2004 and by the UN Committee of Experts on International Cooperation in Tax Matters at its October 2008 Meeting, requires exchange of information on request in all tax matters for the administration and enforcement of domestic tax law without regard to a domestic tax interest requirement or bank secrecy for tax purposes. It also provides for extensive safeguards to protect the confidentiality of the information exchanged.

² Excluding the Special Administrative Regions, which have committed to implement the internationally agreed tax standard.

³ These jurisdictions were identified in 2000 as meeting the tax haven criteria as described in the 1998 OECD report.