

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

Progress made as at 3rd September, 2010 ([Original Progress Report 2<sup>nd</sup> April 2009](#))

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

<b>Jurisdictions that have committed to the internationally agreed tax standard, but have not yet substantially implemented</b>					
<b>Jurisdiction</b>	<b>Year of Commitment</b>	<b>Number of Agreements</b>	<b>Jurisdiction</b>	<b>Year of Commitment</b>	<b>Number of Agreements</b>
<b>Tax Havens<sup>3</sup></b>					
Belize	2002	(4)	Nauru	2003	(0)
Cook Islands	2002	(11)	Niue	2002	(0)
Liberia	2007	(1)	Panama	2002	(2)
Marshall Islands	2007	(4)	Vanuatu	2003	(3)
Montserrat	2002	(3)			
<b>Other Financial Centres</b>					
Costa Rica	2009	(1)	Philippines	2009	(0)
Guatemala	2009	(0)	Uruguay	2009	(5)

<b>Jurisdictions that have not committed to the internationally agreed tax standard</b>			
<b>Jurisdiction</b>	<b>Number of Agreements</b>	<b>Jurisdiction</b>	<b>Number of Agreements</b>
All jurisdictions surveyed by the Global Forum have now committed to the internationally agreed tax standard			

<sup>1</sup> 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.

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

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