

**Informe sobre las jurisdicciones encuestadas por el Foro Mundial de la OCDE
en la aplicación del impuesto estándar acordados internacionalmente. Sep. 2010**

Progress made as at 17th September, 2010 ([Original Progress Report 2nd April 2009](#))

Jurisdicciones que han ejecutado sustancialmente los estándares impositivos acordados internacionalmente 1

| | | | |
|------------------------|----------------|----------------------|-------------------------------|
| 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 ² | Italy | St Lucia | |
| Cook Islands | | | |
| Cyprus | | | |

**Jurisdicciones que se han comprometidos con los estándares impositivos acordados internacionalmente,
pero no los han ejecutado sustancialmente**

| Jurisdiction | Year of Commitment | Number of Agreements | Jurisdiction | Year of Commitment | Number of Agreements |
|----------------------------------|---------------------------|-----------------------------|---------------------|---------------------------|-----------------------------|
| Tax Havens³ | | | | | |
| Belize | 2002 | (11) | Nauru | 2003 | (0) |
| Liberia | 2007 | (1) | Niue | 2002 | (0) |
| Marshall Islands | 2007 | (4) | Panama | 2002 | (3) |
| Montserrat | 2002 | (3) | Vanuatu | 2003 | (3) |
| Otros centros financieros | | | | | |
| Costa Rica | 2009 | (1) | Philippines | 2009 | (0) |
| Guatemala | 2009 | (0) | Uruguay | 2009 | (5) |

Jurisdicciones que no se han comprometidos con los estándares impositivos acordados internacionalmente,

| Jurisdiction | Number of Agreements | Jurisdiction | Number of Agreements |
|--|-----------------------------|---------------------|-----------------------------|
| / | | | |
| Todas las jurisdicciones estudiadas por el Foro Global se comprometieron con los estándares impositivos acordados internacionalmente | | | |