

## OECD PROGRESS REPORT

### 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 5 December, 2012 ([Original Progress Report 2<sup>nd</sup> April 2009](#))

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

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
<b>Tax Havens<sup>2</sup></b>					
Nauru	2003	(0)	Niue	2002	(0)
<b>Other Financial Centres</b>					

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>].

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