

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

Progress made as at 18 February, 2011 ([Original Progress Report 2nd April 2009](#))

Jurisdictions that have substantially implemented the internationally agreed tax standard			
Andorra	Cyprus	Jersey	St Vincent and the Grenadines
Anguilla	Czech Republic	Korea	Samoa
Antigua and Barbuda	Denmark	Liechtenstein	San Marino
Argentina	Dominica	Luxembourg	Seychelles
Aruba	Estonia	Malaysia	Singapore
Australia	Finland	Malta	Slovak Republic
Austria	France	Marshall Islands	Slovenia
The Bahamas	Germany	Mauritius	South Africa
Bahrain	Gibraltar	Mexico	Spain
Barbados	Greece	Monaco	Sweden
Belgium	Grenada	Netherlands	Switzerland
Belize	Guernsey	Netherlands Antilles	Turkey
Bermuda	Hungary	New Zealand	Turks and Caicos Islands
Brazil	Iceland	Norway	United Arab Emirates
British Virgin Islands	India	Philippines	United Kingdom
Brunei	Indonesia	Poland	United States
Canada	Ireland	Portugal	US Virgin Islands
Cayman Islands	Isle of Man	Qatar	
Chile	Israel	Russian Federation	
China ²	Italy	St Kitts and Nevis	
Cook Islands	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					
Liberia	2007	(11)	Niue	2002	(0)
Montserrat	2002	(11)	Panama	2002	(10)
Nauru	2003	(0)	Vanuatu	2003	(10)
Other Financial Centres					
Costa Rica	2009	(1)	Uruguay	2009	(7)
Guatemala	2009	(0)			

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.