

## 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 15 December, 2011 ([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   | Guernsey         | Monaco             | Sweden                        |
| Brazil  | Hong Kong, China | Montserrat         | Switzerland                   |
| British Virgin Islands  | Hungary          | Netherlands        | Turkey                        |
| Brunei  | Iceland          | New Zealand        | Turks and Caicos Islands      |
| Canada  | India            | Norway             | United Arab Emirates          |
| Cayman Islands  | Indonesia        | Panama             | United Kingdom                |
| Chile   | Ireland          | Philippines        | United States                 |
| China   | Isle of Man      | Poland             | Uruguay                       |
| Cook Islands  | Israel           | Portugal           | US Virgin Islands             |
| Costa Rica  | Italy            | Qatar              | Vanuatu                       |
|   |                  | 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>   |                    |                      |              |                    |                      |
| 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>].

<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.