



BEPS Action 14: Peer Review and Monitoring



Assessment Schedule for Stage 1 Peer Reviews

1 st batch Launched by December 2016	2 nd batch Launched by April 2017	3 rd batch Launched by August 2017	4 th batch Launched by December 2017	5 th batch Launched by April 2018	6 th batch Launched by August 2018	7 th batch Launched by December 2018	8 th batch Launched by April 2019	9 th batch Launched by August 2019
Belgium	Austria	Czech Republic	Australia	Estonia	Argentina	Brazil	Brunei	Andorra
Canada	France	Denmark	Ireland	Greece	Chile	Bulgaria	Curacao	Bermuda
Netherlands	Germany	Finland	Israel	Hungary	Colombia	China	Guernsey	British Virgin Islands
Switzerland	Italy	Korea	Japan	Iceland	Croatia	Hong Kong (China)	Isle of Man	Cayman Islands
United Kingdom	Liechtenstein	Norway	Malta	Romania	India	Indonesia	Jersey	Macau (China)
United States	Luxembourg	Poland	Mexico	Slovak Republic	Latvia	Papua New Guinea	Monaco	Turks and Caicos Islands ¹
	Sweden	Singapore	New Zealand	Slovenia	Lithuania	Russia	San Marino	
		Spain	Portugal	Turkey	South Africa	Saudi Arabia		

Notes:

- (i) Peer reviews deferred until 2020 (where the deferral decision will be revisited): Angola, Benin, Burkina Faso, Cameroon, Congo, Costa Rica, Côte d'Ivoire, Democratic Republic of the Congo, Egypt, Gabon, Georgia, Haiti, Jamaica, Kenya, Liberia, Malaysia, Mauritius, Nigeria, Pakistan, Panama, Paraguay, Senegal, Seychelles, Sri Lanka, Ukraine and Uruguay.
- (ii) Schedule for peer review (including deferral of peer reviews) of other [members of the inclusive framework](#) forthcoming.
- (iii) Stage 2 peer monitoring will be launched one year from the adoption of the Stage 1 Peer Review Report by the Inclusive Framework.

¹ If Turks and Caicos Islands does not have any tax treaties by August 2019, its peer review will be deferred.