



Assessment Schedule for Stage 1 Peer Reviews

1st batch By December 2016	2nd batch By April 2017	3rd batch By August 2017	4th batch By December 2017	5th batch By April 2018	6th batch By August 2018	7th batch By December 2018	8th batch By April 2019	9th batch By August 2019	10th batch By December 2019
Belgium	Austria	Czech Republic	Australia	Estonia	Argentina	Brazil	*Brunei	*Andorra	*Barbados
Canada	France	Denmark	Ireland	Greece	Chile	*Bulgaria	*Curacao	*Bermuda	*Kazakhstan
Netherlands	Germany	Finland	Israel	Hungary	Colombia	China	*Guernsey	*British Virgin Islands	*Oman
Switzerland	Italy	Korea	Japan	Iceland	*Croatia	*Hong Kong (China)	*Isle of Man	*Cayman Islands	*Qatar
United Kingdom	*Liechtenstein	Norway	*Malta	*Romania	India	Indonesia	*Jersey	*Macau (China)	*Saint Kitts and Nevis
United States	Luxembourg	Poland	Mexico	Slovak Republic	Latvia	*Papua New Guinea	*Monaco	*Turks and Caicos Islands ¹	*Thailand
	Sweden	*Singapore	New Zealand	Slovenia	*Lithuania	Russia	*San Marino		
		Spain	Portugal	Turkey	South Africa	Saudi Arabia			

* New member of the Inclusive Framework on BEPS.

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

More information: www.oecd.org/tax/beps/beps-action-14-peer-review-and-monitoring.htm

Notes:

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