

GLOBAL FORUM ON TRANSPARENCY AND EXCHANGE OF INFORMATION FOR TAX PURPOSES

Last update: 12 January 2026

AUTOMATIC EXCHANGE OF INFORMATION (AEOI): STATUS OF COMMITMENTS¹

JURISDICTIONS UNDERTAKING FIRST EXCHANGES IN 2017 (49)
Anguilla, Argentina, Belgium, Bermuda, British Virgin Islands, Bulgaria, Cayman Islands, Colombia, Croatia, Cyprus ² , Czechia, Denmark, Estonia, Faroe Islands, Finland, France, Germany, Gibraltar, Greece, Guernsey, Hungary, Iceland, India, Ireland, Isle of Man, Italy, Jersey, Korea, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, Montserrat, Netherlands, Norway, Poland, Portugal, Romania, San Marino, Seychelles, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Turks and Caicos Islands, United Kingdom
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2018 (51)
Andorra, Antigua and Barbuda, Aruba, Australia, Austria, Azerbaijan ³ , Bahamas, Bahrain, Barbados, Belize, Brazil, Brunei Darussalam, Canada, Chile, China, Cook Islands, Costa Rica, Curaçao, Dominica, Greenland, Grenada, Hong Kong (China), Indonesia, Israel, Japan, Lebanon, Macau (China), Malaysia, Marshall Islands, Mauritius, Monaco, Nauru ⁴ , New Zealand, Niue ⁴ , Pakistan ³ , Panama, Qatar, Russia, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Saudi Arabia, Singapore, Sint Maarten, Switzerland, Trinidad and Tobago ⁴ , Türkiye, United Arab Emirates, Uruguay, Vanuatu
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2019 (2)
Ghana ³ , Kuwait ⁵
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2020 (3)
Nigeria ³ , Oman ⁵ , Peru ³
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2021 (3)
Albania ^{3, 7} , Ecuador ³ , Kazakhstan ⁶
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2022 (2)
Jamaica ³ , Maldives ³
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2023 (3)
Jordan ^{4, 6} , Montenegro ^{4, 6} , Thailand ⁶
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2024 (4)
Georgia ³ , Kenya ³ , Moldova ³ , Ukraine ³
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2025 (5)
Armenia ³ , Morocco ⁸ , Rwanda ³ , Senegal ^{3, 4} , Uganda ³
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2026 (1)
Cameroon ³
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2027 (3)
Mongolia ³ , Papua New Guinea ³ , Paraguay ³
JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2028 (3)
Fiji ³ , Tunisia ³ , Zambia ³

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DEVELOPING COUNTRIES NOT ASKED TO COMMIT AND THAT HAVE NOT YET SET A DATE FOR THE FIRST YEAR OF EXCHANGES (42)

Algeria, Angola, Belarus, Benin, Bosnia and Herzegovina, Botswana, Burkina Faso, Cabo Verde, Cambodia, Chad, Congo (Republic of the), Côte d'Ivoire, Democratic Republic of the Congo, Djibouti, Dominican Republic, Egypt, El Salvador, Eswatini, Gabon, Guatemala, Guinea, Guyana, Haiti, Honduras, Lesotho, Liberia, Madagascar, Mali, Mauritania, Namibia, Niger, North Macedonia, Palau, Philippines, Serbia, Sierra Leone, Sri Lanka, Tanzania, Togo, Uzbekistan, Viet Nam, Zimbabwe

Notes:

¹ The United States has undertaken automatic information exchanges pursuant to FATCA from 2015 and entered into intergovernmental agreements (IGAs) with other jurisdictions to do so. The Model 1A IGAs entered into by the United States acknowledge the need for the United States to achieve equivalent levels of reciprocal automatic information exchange with partner jurisdictions. They also include a political commitment to pursue the adoption of regulations and to advocate and support relevant legislation to achieve such equivalent levels of reciprocal automatic exchange.

² Note by the Republic of Türkiye: The information in this document with reference to "Cyprus" relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Türkiye recognises the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Türkiye shall preserve its position concerning the "Cyprus issue".

Note by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Türkiye. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.

³ Developing countries that do not host a financial centre and were not asked to commit to a specific date to exchange information but have done so voluntarily.

⁴ These jurisdictions have yet to commence exchanges.

⁵ Developed countries that joined the Global Forum after the commitment process was conducted in 2014. They were therefore asked to commit to a particular timeline upon joining.

⁶ Jordan, Kazakhstan, Montenegro and Thailand were subject to the Global Forum process aimed at identifying jurisdictions relevant for the implementation of the AEOI Standard and, if considered relevant, they would have been expected to commit to exchange under the AEOI Standard to a particular timeline. They however voluntarily committed to implement the AEOI Standard.

⁷ Albania voluntarily committed to 2021 but started exchanges in 2020.

⁸ Morocco voluntarily committed to commence exchanges in 2025 but has not yet exchanged. In 2025, Morocco was also identified as a jurisdiction relevant for the implementation of the AEOI Standard through the Global Forum process. This process identifies 2028 as the appropriate year for first exchanges under the AEOI Standard and Morocco is therefore expected to commence exchanges by 2028 at the latest.