

Exchanges of information under the AEOI Standard\* (as on 19 April 2024)

1: JURISDICTIONS THAT HAVE EXCHANGED INFORMATION

Jurisdiction	Year of commitment to first AEOI exchanges	Number of partners to which data was sent (Year Data Exchanged (EY) / Underlying Reportable Year (RY))					
		EY: 2018 RY: 2017	EY: 2019 RY: 2018	EY: 2020 RY: 2019	EY: 2021 RY: 2020	EY: 2022 RY: 2021	EY: 2023 RY: 2022
		1. Albania <sup>a, e</sup>	2021	N/A	N/A	59	69
2. Andorra	2018	39	59	69	62	67	79
3. Anguilla	2017	4	52	52	55	57	67
4. Antigua and Barbuda	2018	36	35	30	33	23	- <sup>j</sup>
5. Argentina	2017	56	67	71	76	78	82
6. Aruba	2018	50	58	66	64	65	62
7. Australia	2018	57	64	70	72	76	76
8. Austria	2018	46	61	68	71	77	79
9. Azerbaijan <sup>a</sup>	2018	33	53	52	70	74	79
10. Bahamas	2018	36	48	56	60	66	66
11. Bahrain	2018	38	50	59	63	65	70
12. Barbados	2018	57	53	61	64	62	68
13. Belgium	2017	66	69	72	77	80	83
14. Belize	2018	47	59	64	63	67	69
15. Bermuda	2017	52	61	60	64	70	73
16. Brazil	2018	56	67	69	76	76	77
17. British Virgin Islands	2017	50	64	67	65	61	73
18. Brunei Darussalam	2018	27	27	33	41	61	62
19. Bulgaria	2017	60	65	71	73	77	80
20. Canada	2018	56	59	57	66	65	68
21. Cayman Islands	2017	57	64	70	73	73	79
22. Chile	2018	48	63	69	72	71	78
23. China (People's Republic of)	2018	52	64	69	75	76	77
24. Colombia	2017	60	65	70	77	77	83
25. Cook Islands	2018	45	62	68	68	72	79
26. Costa Rica	2018	49	67	69	71	0 <sup>g</sup>	61
27. Croatia	2017	60	65	70	76	77	79
28. Curaçao	2018	57	57	66	51	71	71
29. Cyprus <sup>i</sup>	2017	59	67	72	74	77	80
30. Czechia	2017	60	60	66	74	80	83
31. Denmark	2017	66	69	73	76	78	83
32. Dominica	2018	0	0	0	56	65	62
33. Ecuador <sup>a</sup>	2021	N/A	N/A	N/A	46	65	72
34. Estonia	2017	62	66	69	73	74	78
35. Faroe Islands	2017	57	67	67	73	72	77
36. Finland	2017	66	69	70	77	81	82
37. France	2017	62	66	68	71	75	80
38. Including New Caledonia	2020	N/A	N/A	29	33	36	59
39. Germany	2017	63	68	68	74	77	80
40. Ghana <sup>a</sup>	2019	N/A	56	64	62	68	72

41. Gibraltar	2017	51	59	69	72	75	77
42. Greece	2017	67	68	69	74	76	82
43. Greenland	2018	57	67	69	77	76	82
44. Grenada	2018	55	54	65	61	59	57
45. Guernsey	2017	61	64	70	73	78	82
46. Hong Kong, China	2018	40	45	50	67	71	75
47. Hungary	2017	57	66	72	72	73	82
48. Iceland	2017	59	64	67	70	73	76
49. India	2017	60	67	68	74	77	81
50. Indonesia	2018	59	66	69	72	77	76
51. Ireland	2017	66	69	73	78	80	81
52. Isle of Man	2017	57	64	68	75	78	82
53. Israel	2018	41	55	61	67	71	65
54. Italy	2017	64	67	71	76	75	79
55. Jamaica <sup>a</sup>	2022	N/A	N/A	N/A	N/A	13	44
56. Japan	2018	55	67	70	75	77	82
57. Jersey	2017	58	65	69	73	76	79
58. Kazakhstan <sup>c</sup>	2021	N/A	N/A	N/A	44	58	53
59. Korea	2017	59	67	70	74	76	81
60. Kuwait <sup>b</sup>	2019	34	52	67	62	72	0 <sup>h</sup>
61. Latvia	2017	56	66	69	75	78	81
62. Lebanon	2018	27	59	50	60	- <sup>f</sup>	- <sup>f</sup>
63. Liechtenstein	2017	50	60	68	75	74	79
64. Lithuania	2017	63	66	70	70	75	79
65. Luxembourg	2017	66	69	72	77	79	83
66. Macau (China)	2018	36	48	60	67	70	73
67. Malaysia	2018	42	64	65	69	73	76
68. Maldives <sup>a</sup>	2022	N/A	N/A	N/A	N/A	35	56
69. Malta	2017	61	67	73	73	73	83
70. Marshall Islands	2018	1	57	59	60	58	- <sup>f</sup>
71. Mauritius	2018	58	65	69	74	75	77
72. Mexico	2017	60	67	67	73	75	79
73. Monaco	2018	34	58	63	65	66	70
74. Montserrat	2017	12	16	60	0	57	60
75. Nauru <sup>d</sup>	2018	No RFIs	No RFIs	No RFIs	No RFIs	No RFIs	No RFIs
76. Netherlands	2017	61	65	68	70	77	82
77. New Zealand	2018	55	65	66	73	77	82
78. Nigeria <sup>a</sup>	2020	N/A	N/A	25	63	73	74
79. Niue <sup>d</sup>	2018	No RFIs	No RFIs	No RFIs	No RFIs	No RFIs	No RFIs
80. Norway	2017	64	68	71	75	77	82
81. Oman <sup>b</sup>	2020	N/A	N/A	28	28	39	58
82. Pakistan <sup>a</sup>	2018	40	55	57	61	55	69
83. Panama	2018	32	62	63	67	69	68
84. Peru <sup>a</sup>	2020	N/A	N/A	15	45	61	73
85. Poland	2017	66	69	71	74	76	78
86. Portugal	2017	66	69	71	76	75	80
87. Qatar	2018	9	49	49	58	59	65
88. Romania	2017	59	65	67	71	77	74
89. Russia	2018	50	58	63	69	No data	No data
90. Saint Kitts and Nevis	2018	25	62	57	59	61	80
91. Saint Lucia	2018	40	61	65	68	69	75
92. Saint Vincent and the Grenadines	2018	65	56	0	0	21	76
93. Samoa	2018	45	59	64	66	63	69
94. San Marino	2017	57	63	68	71	74	82
95. Saudi Arabia	2018	56	65	68	74	72	78

96. Seychelles	2017	55	66	63	25	69	72
97. Singapore	2018	50	63	66	70	75	77
98. Sint Maarten	2018	0	0	0	0	49	31
99. Slovak Republic	2017	62	67	68	77	77	81
100. Slovenia	2017	64	69	72	78	80	83
101. South Africa	2017	57	63	68	76	77	82
102. Spain	2017	66	71	72	78	80	83
103. Sweden	2017	61	66	70	73	78	81
104. Switzerland	2018	36	62	66	72	73	81
105. Thailand <sup>c</sup>	2023	N/A	N/A	N/A	N/A	N/A	33
106. Türkiye	2018	1	1	52	68	73	78
107. Turks and Caicos Islands	2017	44	0	63	67	68	75
108. United Arab Emirates	2018	43	53	68	70	75	78
109. United Kingdom	2017	62	68	70	72	76	81
110. Uruguay	2018	59	67	70	74	77	83
111. Vanuatu	2018	20	42	53	53	61	67

\*The number of exchanges jurisdictions have undertaken each year reflect successful data transmissions as well as instances where, notwithstanding that the necessary legal frameworks are in place, no data was reported by the Financial Institutions with respect to particular exchange partners. The total number of exchanges can fluctuate for a variety of reasons. They often increase due to new jurisdictions participating in the AEOI Standard, the expansion of exchange networks and delayed exchanges (which can be attributable to a prior year). They can also decrease, such as when delays occur or when technical difficulties arise (in the sending or receiving jurisdiction), which can lead to the rejection of files exchanged. Where delays occur, or technical difficulties arise, jurisdictions are expected to address the issues and send/re-send the information.

## 2: JURISDICTIONS THAT HAVE NOT YET EXCHANGED INFORMATION BECAUSE THEIR LEGAL IMPLEMENTATION IS ONGOING

Jurisdiction	Year of commitment to first AEOI exchanges	Status
1. Jordan <sup>c</sup>	2023	Domestic and international legal frameworks not fully in place
2. Montenegro <sup>c</sup>	2023	Domestic and international legal frameworks not fully in place
3. Trinidad and Tobago	2018	Domestic and international legal frameworks not fully in place

### Notes:

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.

<sup>a</sup> These jurisdictions are developing countries that were not asked to commit to implementing the AEOI Standard to a particular timeline but did so voluntarily.

<sup>b</sup> 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.

<sup>c</sup> This jurisdiction was identified through the Global Forum process aimed at identifying jurisdictions of relevance for the implementation of the AEOI Standard and subsequently voluntarily committed to implement the AEOI Standard.

<sup>d</sup> As established through the peer review process, there are no Reporting Financial Institutions (RFIs) located in these jurisdictions.

<sup>e</sup> Albania voluntarily committed to commence exchanges in 2021 but did so in 2020.

<sup>f</sup> This jurisdiction is delayed in undertaking exchanges. It is expected to carry out the exchanges in the near future.

<sup>g</sup> Costa Rica temporarily suspended exchanges while it reviewed its confidentiality and data safeguard arrangements. It re-started the transmission of data in 2023, including data that was due to have been exchanged in 2022.

<sup>h</sup> Kuwait has temporarily suspended exchanges while it reviews its confidentiality and data safeguard arrangements.

<sup>i</sup> Antigua and Barbuda conducted exchanges in 2023 but the number is yet to be verified.

<sup>j</sup> 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.