

**Fact sheet on tax transparency measures taken by jurisdictions on the “pan-EU list”**

<b>Jurisdiction<sup>a</sup></b>	<b>Commitment to automatic exchange of information and year of first exchanges</b>	<b>Multilateral Convention<sup>b</sup></b>	<b>Peer Review Outcome</b>	<b>Number of bilateral EOI relationships</b>
Andorra	2018	Yes	Partially compliant	23
Anguilla	2017	Yes	Partially compliant	18
Antigua and Barbuda	2018	No	Partially compliant	32
The Bahamas	2018	No	Largely compliant	31
Barbados	2017	Request under process	Partially compliant	45
Belize	2018	Yes	Largely compliant	31
Bermuda	2017	Yes	Largely compliant	44
British Virgin Islands	2017	Yes	Non compliant <sup>c</sup>	29
Brunei	2018	No	Blocked from moving to phase 2 <sup>c</sup>	26
Cayman Islands	2017	Yes	Largely compliant	36
Cook Islands	No	No	Largely compliant	20
Grenada	2018	No	Largely compliant	31
Guernsey	2017	Yes	Largely compliant	70
Hong Kong, China	2018	No	Largely compliant	36
Liberia	No	No	Blocked from moving to phase 2	17
Liechtenstein	2017	Yes	Successful phase 1 <sup>d</sup>	39
Marshall Islands	2018	No	Blocked from moving to phase 2 <sup>c</sup>	14
Mauritius	2017	Yes	Largely compliant	63
Monaco	2018	Yes	Largely compliant	31
Montserrat	2017	Yes	Largely compliant	15
Nauru	No	No	Blocked from moving to phase 2	0

Niue	2017	No	Successful phase 1 <sup>d</sup>	8
Panama	No	No	Blocked from moving to phase 2 <sup>c</sup>	25
St. Kitts and Nevis	2018	No	Largely compliant	37
St. Vincent and the Grenadines	2018	No	Largely compliant	31
Seychelles	2017	Yes	Non compliant <sup>c</sup>	45
Turks and Caicos	2017	Yes	Largely compliant	18
Vanuatu	No	No	Blocked from moving to phase 2	14

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**a** The Maldives and US Virgin Islands are not included in these results because they are not members of the Global Forum.

**b** The Multilateral Convention provides a legal gateway for exchange of tax information, including automatically, between all countries and jurisdictions covered by the Convention, and is equivalent to multiple bilateral tax information exchange agreements. Over 70 countries have now signed the Convention, and over 10 jurisdictions are also covered following territorial extension. The Convention therefore provides a route for information exchange between all major financial centres, G20 countries, all BRIICS, almost all OECD countries as well as a growing number of developing countries. (Chart of Participating Jurisdictions:

[http://www.oecd.org/ctp/exchange-of-tax-information/Status\\_of\\_convention.pdf](http://www.oecd.org/ctp/exchange-of-tax-information/Status_of_convention.pdf)).

**c** Supplementary review is ongoing.

**d** Phase 2 review is ongoing.