



**Exchanges that took place in 2018 under the AEOI Standard
(as of 4 October 2019)**

PART 1: JURISDICTIONS THAT HAVE EXCHANGED INFORMATION SO FAR

Jurisdiction	Number of partners to which the data relating to 2017 was sent in 2018
1. Andorra	39
2. Anguilla	4
3. Antigua and Barbuda*	43
4. Argentina	56
5. Aruba	50
6. Australia	57
7. Austria	46
8. Azerbaijan**	33
9. Bahamas	36
10. Bahrain	38
11. Barbados	57
12. Belgium	66
13. Belize	47
14. Bermuda	52
15. Brazil	56
16. British Virgin Islands	50
17. Bulgaria	60
18. Canada	56
19. Cayman Islands	57
20. Chile	48
21. China (People's Republic of)	52
22. Colombia	60
23. Cook Islands	45
24. Costa Rica	49
25. Croatia	60
26. Curaçao	57
27. Cyprus***	59
28. Czech Republic	60
29. Denmark	66
30. Estonia	62
31. Faroe Islands	57
32. Finland	66
33. France	62
34. Germany	63
35. Gibraltar	51
36. Greece	62
37. Greenland	57
38. Grenada	41

39. Guernsey	61
40. Hong Kong, China	36
41. Hungary	57
42. Iceland	59
43. India	60
44. Indonesia	59
45. Ireland	66
46. Isle of Man	57
47. Israel*	41
48. Italy	64
49. Japan	55
50. Jersey	58
51. Korea	59
52. Latvia	56
53. Lebanon	27
54. Liechtenstein	50
55. Lithuania	63
56. Luxembourg	66
57. Macau (China)	35
58. Malaysia	42
59. Malta	61
60. Marshall Islands	1
61. Mauritius	58
62. Mexico	60
63. Monaco	34
64. Montserrat*****	-
65. Nauru	48
66. Netherlands	61
67. New Zealand	55
68. Norway	64
69. Pakistan**	40
70. Panama	32
71. Poland	66
72. Portugal	66
73. Qatar	9
74. Romania	59
75. Russia	50
76. Saint Kitts and Nevis	25
77. Saint Lucia	40
78. Saint Vincent and the Grenadines*	65
79. Samoa	45
80. San Marino	57
81. Saudi Arabia	56
82. Seychelles	55
83. Singapore	50
84. Slovak Republic	62
85. Slovenia	64
86. South Africa	57
87. Spain	66
88. Sweden	61
89. Switzerland	36
90. Turkey	1
91. Turks and Caicos Islands	44
92. United Arab Emirates	43

93. United Kingdom	62
94. Uruguay	59
95. Vanuatu****	-

**PART 2: JURISDICTIONS THAT HAVE NOT YET EXCHANGED INFORMATION
BECAUSE THEIR TECHNICAL IMPLEMENTATION IS ONGOING**

Jurisdiction	Technical implementation status
1. Dominica	Have not yet signed the CTS user agreement
2. Niue	Have signed the CTS user agreement

**PART 3: JURISDICTIONS THAT HAVE NOT YET EXCHANGED INFORMATION
BECAUSE THEIR LEGAL IMPLEMENTATION IS ONGOING**

Jurisdiction	Legal implementation status
1. Brunei Darussalam	International legal framework not in place
2. Sint Maarten	Domestic and international legal framework not in place
3. Trinidad and Tobago	Domestic and international legal framework not in place

* These jurisdictions were delayed so did not commence AEOI exchanges in 2018 (i.e. data collected for 2017 reporting year) but exchanged the information in 2019.

** These jurisdictions are developing countries that were not asked to commit to implement the AEOI Standard to a particular timeline, but did so voluntarily.

*** Note by Turkey: The information in the documents 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. Turkey recognizes the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey 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 Turkey. The information in the documents relates to the area under the effective control of the Government of the Republic of Cyprus.

**** Montserrat and Vanuatu have all the legal and operational requirements in place but are yet to commence exchanges of the 2017 data.