

**Exchanges that took place in 2018 and 2019 under the AEOI Standard  
 (as of 19 June 2020)**

<b>PART 1: JURISDICTIONS THAT HAVE EXCHANGED INFORMATION</b>			
<b>Jurisdiction</b>	<b>Year of commitment to first AEOI exchanges</b>	<b>Number of partners to which the data relating to 2017 was sent in 2018</b>	<b>Number of partners to which the data relating to 2018 was sent in 2019</b>
1. Andorra	2018	39	59
2. Anguilla	2017	4	52
3. Antigua and Barbuda <sup>a</sup>	2018	36	35
4. Argentina	2017	56	67
5. Aruba	2018	50	58
6. Australia	2018	57	64
7. Austria	2018	46	61
8. Azerbaijan <sup>b</sup>	2018	33	53
9. Bahamas	2018	36	48
10. Bahrain	2018	38	50
11. Barbados	2018	57	44
12. Belgium	2017	66	69
13. Belize	2018	47	59
14. Bermuda	2017	52	61
15. Brazil	2018	56	67
16. British Virgin Islands	2017	50	64
17. Brunei Darussalam <sup>a</sup>	2018	27	27
18. Bulgaria <sup>c</sup>	2017	60	-
19. Canada	2018	56	59
20. Cayman Islands	2017	57	64
21. Chile	2018	48	63
22. China (People's Republic of)	2018	52	64
23. Colombia	2017	60	65
24. Cook Islands	2018	45	62
25. Costa Rica	2018	49	67
26. Croatia	2017	60	65
27. Curaçao	2018	57	57
28. Cyprus <sup>d</sup>	2017	59	67
29. Czech Republic	2017	60	60
30. Denmark	2017	66	69
31. Estonia	2017	62	66
32. Faroe Islands	2017	57	67
33. Finland	2017	66	69
34. France	2017	62	66
35. Germany	2017	63	68
36. Ghana <sup>b</sup>	2019	N/A	56

37. Gibraltar	2017	51	59
38. Greece	2017	67	68
39. Greenland	2018	57	67
40. Grenada	2018	41	35
41. Guernsey	2017	61	64
42. Hong Kong, China	2018	36	45
43. Hungary	2017	57	66
44. Iceland	2017	59	64
45. India	2017	60	67
46. Indonesia	2018	59	66
47. Ireland	2017	66	69
48. Isle of Man	2017	57	64
49. Israel <sup>a</sup>	2018	41	55
50. Italy	2017	64	67
51. Japan	2018	55	67
52. Jersey	2017	58	65
53. Korea	2017	59	67
54. Kuwait <sup>e</sup>	2019	34	52
55. Latvia	2017	56	66
56. Lebanon	2018	27	59
57. Liechtenstein	2017	50	60
58. Lithuania	2017	63	66
59. Luxembourg	2017	66	69
60. Macau (China)	2018	36	48
61. Malaysia	2018	42	64
62. Malta	2017	61	67
63. Marshall Islands	2018	1	57
64. Mauritius	2018	58	65
65. Mexico	2017	60	67
66. Monaco	2018	34	58
67. Montserrat	2017	0	1
68. Nauru	2018	48	68
69. Netherlands	2017	61	65
70. New Zealand	2018	55	65
71. Norway	2017	64	68
72. Pakistan <sup>b</sup>	2018	40	55
73. Panama	2018	32	58
74. Poland	2017	66	69
75. Portugal	2017	66	69
76. Qatar	2018	9	49
77. Romania	2017	59	65
78. Russia	2018	50	58
79. Saint Kitts and Nevis	2018	25	62
80. Saint Lucia	2018	40	61
81. Saint Vincent and the Grenadines <sup>a</sup>	2018	65	56
82. Samoa	2018	45	59
83. San Marino	2017	57	63
84. Saudi Arabia	2018	56	65
85. Seychelles	2017	55	66
86. Singapore	2018	50	62
87. Slovak Republic	2017	62	67
88. Slovenia	2017	64	69
89. South Africa	2017	57	63
90. Spain	2017	66	69
91. Sweden	2017	61	66

92. Switzerland	2018	36	62
93. Turkey	2018	1	2
94. Turks and Caicos Islands <sup>f</sup>	2017	44	-
95. United Arab Emirates	2018	43	53
96. United Kingdom	2017	62	68
97. Uruguay	2018	59	67
98. Vanuatu <sup>a</sup>	2018	20	42

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

Jurisdiction	Year of commitment to first AEOI exchanges	Status
1. Dominica	2018	Have not yet signed the CTS user agreement
2. Niue	2018	Have signed the CTS user agreement

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

Jurisdiction	Year of commitment to first AEOI exchanges	Status
1. Sint Maarten	2018	Domestic legal framework not in place
2. Trinidad and Tobago	2018	Domestic and international legal frameworks not in place

**Notes:**

<sup>a</sup> These jurisdictions were significantly delayed so did not commence AEOI exchanges in 2018 (i.e. data collected for 2017 reporting year) but exchanged the information in 2019, and in the case of Brunei Darussalam in 2020. As the exchanges are generally reciprocal, this may therefore also be reflected in the timing of the exchanges with respect to their exchanges partners.

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

<sup>c</sup> Bulgaria has temporarily suspended exchanges while it strengthens its confidentiality and data safeguarding frameworks.

<sup>d</sup> 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.

<sup>e</sup> Kuwait was originally expected to commence exchanging information in 2018 but postponed its commitment to 2019. Kuwait has exchanged in 2019 information on 2017 and 2018 reporting years.

<sup>f</sup> Due to technical difficulties, the Turks and Caicos Islands is delayed in undertaking exchanges in 2019.