

**Exchanges of information under the AEOL Standard\* (as on 1 December 2025)**

**1: JURISDICTIONS THAT HAVE EXCHANGED INFORMATION**

| Jurisdiction                     | Year of commitment to first AEOL exchanges | Number of partners to which data was sent<br>(Year Data Exchanged (EY) / Underlying Reportable Year (RY)) |                      |                      |                      |                      |                      |                      |                      |
|----------------------------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                  |  | EY: 2018<br>RY: 2017  | EY: 2019<br>RY: 2018 | EY: 2020<br>RY: 2019 | EY: 2021<br>RY: 2020 | EY: 2022<br>RY: 2021 | EY: 2023<br>RY: 2022 | EY: 2024<br>RY: 2023 | EY: 2025<br>RY: 2024 |
| 1. Albania <sup>a, e</sup>       | 2021                                       | N/A   | N/A                  | 59                   | 69                   | 75                   | 74                   | 79                   | 85                   |
| 2. Andorra                       | 2018                                       | 39  | 59                   | 69                   | 62                   | 67                   | 79                   | 79                   | 77                   |
| 3. Anguilla                      | 2017                                       | 4   | 52                   | 52                   | 55                   | 57                   | 67                   | 70                   | 71                   |
| 4. Antigua and Barbuda           | 2018                                       | 36  | 35                   | 30                   | 33                   | 23                   | 40                   | 40                   | 57                   |
| 5. Argentina                     | 2017                                       | 56  | 67                   | 71                   | 76                   | 78                   | 82                   | 82                   | 85                   |
| 6. Armenia <sup>a</sup>          | 2025                                       | N/A   | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | 21                   |
| 7. Aruba                         | 2018                                       | 50  | 58                   | 66                   | 64                   | 65                   | 62                   | 73                   | 81                   |
| 8. Australia                     | 2018                                       | 57  | 64                   | 70                   | 72                   | 76                   | 76                   | 81                   | 86                   |
| 9. Austria                       | 2018                                       | 46  | 61                   | 68                   | 71                   | 77                   | 79                   | 84                   | 88                   |
| 10. Azerbaijan <sup>a</sup>      | 2018                                       | 33  | 53                   | 52                   | 70                   | 74                   | 79                   | 83                   | 86                   |
| 11. Bahamas                      | 2018                                       | 36  | 48                   | 56                   | 60                   | 66                   | 66                   | 67                   | 66                   |
| 12. Bahrain                      | 2018                                       | 38  | 50                   | 59                   | 63                   | 65                   | 70                   | 72                   | 73                   |
| 13. Barbados                     | 2018                                       | 57  | 53                   | 70                   | 64                   | 62                   | 68                   | 71                   | 74                   |
| 14. Belgium                      | 2017                                       | 66  | 69                   | 72                   | 77                   | 80                   | 83                   | 87                   | 89                   |
| 15. Belize                       | 2018                                       | 47  | 59                   | 64                   | 63                   | 67                   | 69                   | 70                   | 69                   |
| 16. Bermuda                      | 2017                                       | 52  | 61                   | 60                   | 64                   | 70                   | 73                   | 79                   | 80                   |
| 17. Brazil                       | 2018                                       | 56  | 67                   | 69                   | 76                   | 76                   | 77                   | 77                   | 89                   |
| 18. British Virgin Islands       | 2017                                       | 50  | 64                   | 67                   | 65                   | 61                   | 73                   | 76                   | 76                   |
| 19. Brunei Darussalam            | 2018                                       | 27  | 27                   | 33                   | 41                   | 61                   | 62                   | 67                   | 57                   |
| 20. Bulgaria                     | 2017                                       | 60  | 65                   | 71                   | 73                   | 77                   | 80                   | 86                   | 87                   |
| 21. Canada                       | 2018                                       | 56  | 59                   | 57                   | 66                   | 65                   | 68                   | 73                   | 73                   |
| 22. Cayman Islands               | 2017                                       | 57  | 64                   | 70                   | 73                   | 73                   | 79                   | 83                   | 84                   |
| 23. Chile                        | 2018                                       | 48  | 63                   | 69                   | 72                   | 71                   | 78                   | 86                   | 82                   |
| 24. China (People's republic of) | 2018                                       | 52  | 64                   | 69                   | 75                   | 76                   | 77                   | 80                   | 81                   |
| 25. Colombia                     | 2017                                       | 60  | 65                   | 70                   | 77                   | 77                   | 83                   | 85                   | 89                   |
| 26. Cook Islands                 | 2018                                       | 45  | 62                   | 68                   | 68                   | 72                   | 79                   | 80                   | 83                   |
| 27. Costa Rica                   | 2018                                       | 49  | 67                   | 69                   | 71                   | 74                   | 61                   | 79                   | 83                   |
| 28. Croatia                      | 2017                                       | 60  | 65                   | 70                   | 76                   | 77                   | 79                   | 83                   | 88                   |
| 29. Curaçao                      | 2018                                       | 57  | 57                   | 66                   | 51                   | 71                   | 71                   | 78                   | - <sup>i</sup>       |
| 30. Cyprus <sup>h</sup>          | 2017                                       | 59  | 67                   | 72                   | 74                   | 77                   | 80                   | 84                   | 89                   |
| 31. Czechia                      | 2017                                       | 60  | 60                   | 66                   | 74                   | 80                   | 83                   | 81                   | 86                   |
| 32. Denmark                      | 2017                                       | 66  | 69                   | 73                   | 76                   | 78                   | 83                   | 86                   | 89                   |
| 33. Dominica                     | 2018                                       | 0   | 0                    | 0                    | 56                   | 65                   | 70                   | 77                   | 74                   |
| 34. Ecuador <sup>a</sup>         | 2021                                       | N/A   | N/A                  | N/A                  | 46                   | 65                   | 72                   | 79                   | 84                   |
| 35. Estonia                      | 2017                                       | 62  | 66                   | 69                   | 73                   | 74                   | 78                   | 85                   | 81                   |
| 36. Faroe Islands                | 2017                                       | 57  | 67                   | 67                   | 73                   | 72                   | 77                   | 80                   | 84                   |

[illegible]

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|--------------------------------------|--|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                      |  | EY: 2018<br>RY: 2017  | EY: 2019<br>RY: 2018 | EY: 2020<br>RY: 2019 | EY: 2021<br>RY: 2020 | EY: 2022<br>RY: 2021 | EY: 2023<br>RY: 2022 | EY: 2024<br>RY: 2023 | EY: 2025<br>RY: 2024 |
| 84. Norway                           | 2017                                       | 64  | 68                   | 71                   | 75                   | 77                   | 82                   | 86                   | 89                   |
| 85. Oman <sup>b</sup>                | 2020                                       | N/A   | N/A                  | 28                   | 28                   | 39                   | 58                   | 61                   | 61                   |
| 86. Pakistan <sup>a</sup>            | 2018                                       | 40  | 55                   | 57                   | 61                   | 66                   | 69                   | 73                   | 74                   |
| 87. Panama                           | 2018                                       | 32  | 62                   | 63                   | 67                   | 69                   | 68                   | 74                   | 87                   |
| 88. Peru <sup>a</sup>                | 2020                                       | N/A   | N/A                  | 15                   | 45                   | 61                   | 73                   | 81                   | 77                   |
| 89. Poland                           | 2017                                       | 66  | 69                   | 71                   | 74                   | 76                   | 78                   | 86                   | 88                   |
| 90. Portugal                         | 2017                                       | 66  | 69                   | 71                   | 76                   | 75                   | 80                   | 84                   | 90                   |
| 91. Qatar                            | 2018                                       | 9   | 49                   | 49                   | 58                   | 59                   | 65                   | 64                   | 67                   |
| 92. Romania                          | 2017                                       | 59  | 65                   | 67                   | 71                   | 77                   | 78                   | 82                   | 85                   |
| 93. Russia                           | 2018                                       | 50  | 58                   | 63                   | 69                   | No data              | No data              | No data              | No data              |
| 94. Rwanda <sup>a</sup>              | 2025                                       | N/A   | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | 49                   |
| 95. Saint Kitts and Nevis            | 2018                                       | 25  | 62                   | 57                   | 59                   | 61                   | 80                   | 84                   | 84                   |
| 96. Saint Lucia                      | 2018                                       | 40  | 61                   | 65                   | 68                   | 69                   | 75                   | 75                   | 81                   |
| 97. Saint Vincent and the Grenadines | 2018                                       | 65  | 56                   | 0                    | 0                    | 21                   | 76                   | 75                   | - <sup>f</sup>       |
| 98. Samoa                            | 2018                                       | 45  | 59                   | 64                   | 66                   | 63                   | 69                   | 71                   | 67                   |
| 99. San Marino                       | 2017                                       | 57  | 63                   | 68                   | 71                   | 74                   | 82                   | 85                   | 89                   |
| 100. Saudi Arabia                    | 2018                                       | 56  | 65                   | 68                   | 74                   | 72                   | 78                   | 84                   | 85                   |
| 101. Senegal <sup>a</sup>            | 2025                                       | N/A   | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | - <sup>f</sup>       |
| 102. Seychelles                      | 2017                                       | 55  | 66                   | 63                   | 25                   | 69                   | 72                   | 74                   | 77                   |
| 103. Singapore                       | 2018                                       | 50  | 63                   | 66                   | 70                   | 75                   | 77                   | 82                   | 86                   |
| 104. Sint Maarten                    | 2018                                       | 0   | 0                    | 0                    | 0                    | 49                   | 69                   | 70                   | 65                   |
| 105. Slovak Republic                 | 2017                                       | 62  | 67                   | 68                   | 77                   | 77                   | 81                   | 85                   | 88                   |
| 106. Slovenia                        | 2017                                       | 64  | 69                   | 72                   | 78                   | 80                   | 83                   | 87                   | 86                   |
| 107. South Africa                    | 2017                                       | 57  | 63                   | 68                   | 76                   | 77                   | 82                   | 85                   | 89                   |
| 108. Spain                           | 2017                                       | 66  | 71                   | 72                   | 78                   | 80                   | 83                   | 86                   | 90                   |
| 109. Sweden                          | 2017                                       | 61  | 66                   | 70                   | 73                   | 78                   | 81                   | 82                   | 86                   |
| 110. Switzerland                     | 2018                                       | 36  | 62                   | 66                   | 72                   | 73                   | 81                   | 81                   | 83                   |
| 111. Thailand <sup>c</sup>           | 2023                                       | N/A   | N/A                  | N/A                  | N/A                  | N/A                  | 33                   | 56                   | 67                   |
| 112. Türkiye                         | 2018                                       | 1   | 1                    | 52                   | 68                   | 73                   | 78                   | 81                   | 86                   |
| 113. Turks and Caicos Islands        | 2017                                       | 44  | 0                    | 63                   | 67                   | 68                   | 75                   | 74                   | 80                   |
| 114. Uganda <sup>a</sup>             | 2025                                       | N/A   | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | 39                   |
| 115. Ukraine <sup>a</sup>            | 2024                                       | N/A   | N/A                  | N/A                  | N/A                  | N/A                  | N/A                  | 53                   | 65                   |
| 116. United Arab Emirates            | 2018                                       | 43  | 53                   | 68                   | 70                   | 75                   | 79                   | 79                   | 81                   |
| 117. United Kingdom                  | 2017                                       | 62  | 68                   | 70                   | 72                   | 76                   | 81                   | 85                   | 88                   |
| 118. Uruguay                         | 2018                                       | 59  | 67                   | 70                   | 74                   | 77                   | 83                   | 81                   | 88                   |
| 119. Vanuatu                         | 2018                                       | 20  | 42                   | 53                   | 53                   | 61                   | 67                   | 70                   | 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 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 in place.<br>Trinidad and Tobago plans to commence exchanges in 2026. |

### 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> This jurisdiction has conducted exchanges, but the figure provided is provisional and subject to changes as the exchanges are not yet fully verified.

<sup>h</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.

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