



Assessment Schedule for Stage 1 Peer Reviews and Stage 2 Peer Monitoring

	1 st batch	2 nd batch	3 rd batch	4 th batch	5 th batch	6 th batch	7 th batch	8 th batch	9 th batch	10 th batch
Launch of stage 1 peer review	5 December 2016	7 March 2017	7 July 2017	29 December 2017	10 April 2018	31 August 2018	By December 2018	By April 2019	By August 2019	By December 2019
Launch of stage 2 peer monitoring	September 2018	October 2018	February 2019	August 2019	October 2019	Stage 1 report not yet adopted by the Inclusive Framework	Stage 1 report not yet adopted by the Inclusive Framework	Stage 1 report not yet adopted by the Inclusive Framework	Stage 1 report not yet adopted by the Inclusive Framework	Stage 1 report not yet adopted by the Inclusive Framework
	Belgium	Austria	Czech Republic	Australia	Estonia	Argentina	Brazil	Brunei	Andorra	Bahrain
	Canada	France	Denmark	Ireland	Greece	Chile	Bulgaria	Curacao	Anguilla	Barbados
	Netherlands	Germany	Finland	Israel	Hungary	Colombia	China	Guernsey	Bahamas ¹	Kazakhstan
	Switzerland	Italy	Korea	Japan	Iceland	Croatia	Hong Kong (China)	Isle of Man	Bermuda	Oman
	United Kingdom	Liechtenstein	Norway	Malta	Romania	India	Indonesia	Jersey	British Virgin Islands	Qatar
	United States	Luxembourg	Poland	Mexico	Slovak Republic	Latvia	Papua New Guinea	Monaco	Cayman Islands	Saint Kitts and Nevis
		Sweden	Singapore	New Zealand	Slovenia	Lithuania	Russia	San Marino	Macau (China)	Thailand
			Spain	Portugal	Turkey	South Africa	Saudi Arabia	Serbia	Tunisia	Trinidad and Tobago
									Turks and Caicos Islands ¹	United Arab Emirates

More information: www.oecd.org/tax/beps/beps-action-14-peer-review-and-monitoring.htm

Notes:

- Peer reviews deferred until 2020 (where the deferral decision will be revisited): Angola, Belize, Benin, Botswana, Burkina Faso, Cameroon, Congo, Costa Rica, Côte d'Ivoire, Democratic Republic of Congo, Egypt, Gabon, Georgia, Haiti, Jamaica, Kenya, Liberia, Malaysia, Maldives, Mauritius, Nigeria, Pakistan, Panama, Paraguay, Peru, Senegal, Seychelles, Sri Lanka, Ukraine, Uruguay and Zambia.
- Schedule for peer review (including deferral of peer reviews) of other [members of the Inclusive Framework](#) forthcoming.
- Stage 2 peer monitoring will be launched one year from the adoption of the Stage 1 Peer Review Report by the Inclusive Framework.

¹ If Turks and Caicos Islands and the Bahamas do not have any tax treaties by August 2019, their peer review will be deferred.