

2016-2020 SCHEDULE OF REVIEWS

(DECEMBER 2017)

2016-2021 SCHEDULE OF EOIR REVIEWS

1. At its meeting in Jakarta on 21-22 November 2013, the Global Forum agreed that a new round of peer reviews for the Exchange of Information (EOI) on Request (EOIR) would be initiated in 2016 following the completion of the existing schedule of EOIR reviews. Further, at its 2014 meeting in Berlin, the Global Forum agreed the high level principles to be used as the basis for the methodology and schedule of EOIR reviews (2016 Methodology and 2016 Schedule). In line with the second mandate of the Global Forum, the second schedule of EOIR reviews will cover the period 2016-2020.

2. One of the high level principles agreed by the Global Forum at Berlin in 2014 was that all jurisdictions already reviewed (and any new members that subsequently join) will undergo a combined review covering both the legal framework and its practical implementation and will apply the 2016 Terms of Reference.

3. The first schedule of reviews (2010 Schedule) was developed taking into account the achievement of a regional balance and a level playing field, consideration of a jurisdictions' experience in EOI on request, exceptional circumstances which may lead to overburdening the jurisdiction, and the scheduling of non-members. In light of the efficiency and success of the 2010 Schedule, as well as keeping in mind the need to ensure fairness and equal treatment and to ensure that the period between reviews remains generally consistent between jurisdictions, the 2016 Schedule has been drafted following these principles as closely as possible.

4. As a guiding principle, jurisdictions have been placed in the 2016 Schedule following the order of the launch of their first Peer Review report, be it a Phase 1 or Combined review. However, certain adjustments have been made in order to take the following factors into account in developing the 2016 Schedule:

- *Jurisdictions that have only undergone a Phase 1 review:* Certain newly joined members will have undergone a Phase 1 review in 2015 under the 2010 Terms of Reference (Croatia, Peru, Tunisia and Ukraine). Rather than proceeding with a Phase 2 review, these jurisdictions have been scheduled for their EOIR review in the third year of the Schedule. Placing these jurisdictions in the third year of the 2016 Schedule ensures that they will be assessed on practical implementation of the standard within a period of three years from the assessment of their legal framework.
- *Ensuring a full three year period of review:* The practice from the first round of reviews was for the evaluation of three years of EOI experience for the Phase 2 review. This three year review period generally is the three year period ending on the last day of the quarter, two quarters prior to the launch date of the review. For consistency with the previous practice under the first round of reviews, jurisdictions are scheduled to enable a review over a full new three year period since its most recent Phase 2, post-Phase 2 supplementary or Combined review.

- *Newly joined jurisdictions:* These are those jurisdictions that have joined the Global Forum post the plenary meeting held in Berlin in October 2014. These consist mainly of developing countries, (e.g. Niger, Tanzania, Côte d'Ivoire and Papua New Guinea), which will more than likely have limited experience in EOI on request as well as facing certain resource constraints. Therefore, these jurisdictions have been placed later in the 2016 Schedule so as to afford them the opportunity to benefit from technical assistance in order to reform their legal frameworks and practices to ensure that they are in line with the 2016 Terms of Reference and to sufficiently prepare for their EOIR review.
- *Jurisdictions not moving to Phase 2 of their review:* There remains a small category of jurisdictions from the first round of reviews that were found not to have in place elements that are crucial to achieving an effective exchange of information in practice and as a result, these jurisdictions have not progressed to their Phase 2 review. Nevertheless, in order to encourage progress and rapid implementation of the international standards, these jurisdictions have been placed in the schedule for their EOIR review from 2018 onwards. Subject to the outcome from the procedure for these jurisdictions as set out under the 2016 Methodology, the scheduling of these jurisdictions may be subject to change at a later date.
- *Fast Track Jurisdictions:* 15 jurisdictions¹ have undergone a fast-track review² that resulted in assignment of provisional ratings to these jurisdictions in June 2017 (with the exception of Trinidad and Tobago, whose fast-track review concluded that no sufficient progress had been made). To comprehensively assess their progress, a full review under the 2016 Terms of Reference (ToR) is required at the earliest for these jurisdictions. Nevertheless, an effective review under 2016 ToR may not be possible if the reviews are undertaken very soon, given the recent changes to their legal framework and limited practice. Therefore, the Fast-Track jurisdictions that did not have a Phase 2 review in the first round, are scheduled for 2nd Quarter of 2018 and those that had a Phase 2 review are scheduled for 3rd Quarter of 2018.
- *Caribbean jurisdictions impacted by extreme weather in 2017:* Based on the request of the members impacted by extreme weather in September 2017 (Hurricane Irma and Hurricane Maria) in the Caribbean region, the Schedule is adjusted for a 6-month deferral for Anguilla, Turks and Caicos Islands, and Antigua and Barbuda, and 1 year for British Virgin Islands and Dominica. For all the affected jurisdictions, if there are further developments or if recovery is slower, then the above proposals for deferrals would be re-evaluated. Further, in the cases of Anguilla and the Turks and Caicos Islands, as the reviews have already been started (Q3 2017), these reviews would be re-started with an updated review period. Since The Bahamas, Dominican Republic, St Kitts and Nevis and Sint Maarten indicated that they are not seeking any deferral, no changes are made to their review schedule at this time.

1. Andorra, Antigua and Barbuda, Costa Rica, Dominica, Dominican Republic, Guatemala, Federated States of Micronesia, Lebanon, Marshall Islands, Nauru, Panama, Samoa, Trinidad and Tobago, United Arab Emirates and Vanuatu

2. In response to G20's call to all jurisdictions to upgrade their Global Forum rating to a satisfactory level before July 2017 G20 Leaders' Summit, the Global Forum adopted a Fast-Track review process where a jurisdiction must be able to demonstrate with supporting materials that it is likely that its overall rating would be upgraded as assessed against the 2010 Terms of Reference. Although there is no on-site visit in the Fast-Track review process due to short timelines, peer input has been sought and the Global Forum Secretariat has analysed all the documentation and inputs to assess whether, under the first round of reviews, the jurisdiction would have been considered as having sufficient progress against the 2010 Terms of Reference to have had its overall rating upgraded to a given rating.

- *Non-members*: To the extent possible, jurisdictions which are not members of the Global Forum but are identified in the future as being relevant to the work of the Global Forum will be scheduled early for their EOIR review.

5. Note that the 2016 Schedule (Annex 1) is provisional and will require adjustments from time to time to take account of circumstances as they arise, including any further extensions to the current mandate of the Global Forum, the incorporation of new member jurisdictions, and the need to carry out supplementary reviews.

ANNEX 1

2016		2017				2018			
2 nd Half		1 st Half		2 nd Half		1 st Half		2 nd Half	
Australia	Qatar	Ghana	United States	Japan	Aruba	Liechtenstein	Botswana	Marshall Islands	Switzerland
Bermuda	Canada	Monaco	San Marino	Philippines	Indonesia	Austria	Saudi Arabia	Panama	Brunei Darussalam
Cayman Islands	Denmark	Belgium	New Zealand	Singapore	Netherlands	Luxembourg	Seychelles	Peru	Ukraine
Ireland	Germany	France	Estonia	United Kingdom	Saint Kitts and Nevis	Brazil	Malaysia	United Arab Emirates	Barbados
Mauritius	India	Isle of Man	Guernsey		Former Yugoslav Republic of Macedonia	Hong Kong, China	Spain	Samoa	
Norway	Jamaica	Italy	Hungary		Bahrain	Macao, China	Croatia	Liberia	
	Jersey	The Bahamas			Kazakhstan		Trinidad and Tobago	Tunisia	
	Curaçao						Guatemala	Andorra	
							Nauru	Costa Rica	
							Lebanon	Dominican Republic	
							Vanuatu		
							Fed. States of Micronesia		
							Anguilla		
							Turks and Caicos Islands		

2019				2020			
1 st Half		2 nd Half		1 st Half		2 nd Half	
Tanzania	Cyprus*	Cook Islands	South Africa	Poland	Slovenia	El Salvador	Pakistan
Côte d'Ivoire	Gibraltar	Czech Republic	Saint Vincent and the Grenadines	Turkey	Lithuania	Mauritania	Senegal
Niger	Greece	Grenada	Sint Maarten	Portugal	Kenya	Morocco	Uganda
Uruguay	Korea	Malta	Argentina	Niue	Colombia	Albania	Lesotho
Chile	Mexico	Russian Federation	Belize	Finland	Georgia	Burkina Faso	Azerbaijan
China (People's Republic of)	Montserrat	Saint Lucia	Israel	Sweden	Nigeria	Cameroon	Romania
Papua New Guinea	Bulgaria	Slovak Republic	Kuwait	Iceland	Latvia	Gabon	Benin
Togo	Faroe Islands	Armenia	Moldova	Guyana	Chad	Maldives	Djibouti
British Virgin Islands	Antigua and Barbuda	Egypt	Greenland	Paraguay	Thailand	Ecuador	
		Dominica					

2021			
1 st Half		2 nd Half	
Cambodia			
Haiti			
Madagascar			
Rwanda			

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Note by Turkey

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. Turkey recognises 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 this document relates to the area under the effective control of the Government of the Republic of Cyprus.