

Exchanges of information under the AEOI Standard* (as of 1 December 2021)

| 1: JURISDICTIONS THAT HAVE EXCHANGED INFORMATION | | | | | |
|--|--|--|--|--|--|
| Jurisdiction | Year of commitment to first AEOI exchanges | Number of partners to which the data relating to 2017 was sent in 2018 | Number of partners to which the data relating to 2018 was sent in 2019 | Number of partners to which the data relating to 2019 was sent in 2020 | Number of partners to which the data relating to 2020 was sent in 2021 |
| 1. Albania ^{a, f} | 2021 | N/A | N/A | 59 | 69 |
| 2. Andorra | 2018 | 39 | 59 | 69 | 62 |
| 3. Anguilla | 2017 | 4 | 52 | 52 | 55 |
| 4. Antigua and Barbuda ^b | 2018 | 36 | 35 | 30 | - |
| 5. Argentina | 2017 | 56 | 67 | 71 | 76 |
| 6. Aruba | 2018 | 50 | 58 | 66 | 64 |
| 7. Australia | 2018 | 57 | 64 | 70 | 72 |
| 8. Austria | 2018 | 46 | 61 | 68 | 71 |
| 9. Azerbaijan ^f | 2018 | 33 | 53 | 48 | 67 |
| 10. Bahamas | 2018 | 36 | 48 | 56 | 60 |
| 11. Bahrain | 2018 | 38 | 50 | 59 | 63 |
| 12. Barbados | 2018 | 57 | 53 | 61 | 64 |
| 13. Belgium | 2017 | 66 | 69 | 72 | 77 |
| 14. Belize | 2018 | 47 | 59 | 64 | 63 |
| 15. Bermuda | 2017 | 52 | 61 | 60 | 64 |
| 16. Brazil | 2018 | 56 | 67 | 69 | 76 |
| 17. British Virgin Islands | 2017 | 50 | 64 | 67 | 65 |
| 18. Brunei Darussalam | 2018 | 27 | 27 | 33 | 41 |
| 19. Bulgaria | 2017 | 60 | 65 | 71 | 73 |
| 20. Canada | 2018 | 56 | 59 | 57 | 66 |
| 21. Cayman Islands | 2017 | 57 | 64 | 70 | 73 |
| 22. Chile | 2018 | 48 | 63 | 69 | 72 |
| 23. China (People's Republic of) | 2018 | 52 | 64 | 69 | 75 |
| 24. Colombia | 2017 | 60 | 65 | 70 | 77 |
| 25. Cook Islands | 2018 | 45 | 62 | 68 | 68 |
| 26. Costa Rica | 2018 | 49 | 67 | 69 | 71 |
| 27. Croatia | 2017 | 60 | 65 | 70 | 76 |
| 28. Curaçao | 2018 | 57 | 57 | 66 | 51 |
| 29. Cyprus ^g | 2017 | 59 | 67 | 72 | 74 |
| 30. Czech Republic | 2017 | 60 | 60 | 66 | 74 |
| 31. Denmark | 2017 | 66 | 69 | 73 | 76 |
| 32. Dominica ^e | 2018 | - | - | - | 1 |
| 33. Ecuador ^f | 2021 | N/A | N/A | N/A | 46 |
| 34. Estonia | 2017 | 62 | 66 | 69 | 73 |
| 35. Faroe Islands | 2017 | 57 | 67 | 67 | 73 |
| 36. Finland | 2017 | 66 | 69 | 70 | 77 |
| 37. France | 2017 | 62 | 66 | 68 | 71 |
| 38. Including New Caledonia | 2020 | N/A | N/A | 29 | 33 |
| 39. Germany | 2017 | 63 | 68 | 68 | 74 |
| 40. Ghana ^f | 2019 | N/A | 56 | 64 | 62 |

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|---|------|-----|-----|-----|----|
| 41. Gibraltar | 2017 | 51 | 59 | 69 | 72 |
| 42. Greece | 2017 | 67 | 68 | 69 | 74 |
| 43. Greenland | 2018 | 57 | 67 | 69 | 77 |
| 44. Grenada | 2018 | 55 | 54 | 65 | 61 |
| 45. Guernsey | 2017 | 61 | 64 | 70 | 73 |
| 46. Hong Kong, China | 2018 | 36 | 45 | 50 | 67 |
| 47. Hungary | 2017 | 57 | 66 | 72 | 72 |
| 48. Iceland | 2017 | 59 | 64 | 67 | 70 |
| 49. India | 2017 | 60 | 67 | 68 | 73 |
| 50. Indonesia | 2018 | 59 | 66 | 69 | 72 |
| 51. Ireland | 2017 | 66 | 69 | 73 | 78 |
| 52. Isle of Man | 2017 | 57 | 64 | 68 | 75 |
| 53. Israel | 2018 | 41 | 55 | 61 | 67 |
| 54. Italy | 2017 | 64 | 67 | 71 | 76 |
| 55. Japan | 2018 | 55 | 67 | 70 | 75 |
| 56. Jersey | 2017 | 58 | 65 | 69 | 72 |
| 57. Kazakhstan ^b | 2021 | N/A | N/A | N/A | - |
| 58. Korea | 2017 | 59 | 67 | 70 | 74 |
| 59. Kuwait | 2019 | 34 | 52 | 67 | 62 |
| 60. Latvia | 2017 | 56 | 66 | 69 | 75 |
| 61. Lebanon ^b | 2018 | 27 | 59 | 50 | - |
| 62. Liechtenstein | 2017 | 50 | 60 | 68 | 75 |
| 63. Lithuania | 2017 | 63 | 66 | 70 | 70 |
| 64. Luxembourg | 2017 | 66 | 69 | 72 | 77 |
| 65. Macau (China) | 2018 | 36 | 48 | 60 | 67 |
| 66. Malaysia | 2018 | 42 | 64 | 65 | 69 |
| 67. Malta | 2017 | 61 | 67 | 73 | 73 |
| 68. Marshall Islands | 2018 | 1 | 57 | 59 | 60 |
| 69. Mauritius | 2018 | 58 | 65 | 69 | 74 |
| 70. Mexico | 2017 | 60 | 67 | 67 | 73 |
| 71. Monaco | 2018 | 34 | 58 | 63 | 65 |
| 72. Montserrat ^b | 2017 | 12 | 16 | 60 | - |
| 73. Nauru | 2018 | 48 | 68 | 69 | 73 |
| 74. Netherlands | 2017 | 61 | 65 | 68 | 70 |
| 75. New Zealand | 2018 | 55 | 65 | 66 | 73 |
| 76. Nigeria ^f | 2020 | N/A | N/A | 25 | 63 |
| 77. Norway | 2017 | 64 | 68 | 71 | 75 |
| 78. Oman | 2020 | N/A | N/A | 28 | 28 |
| 79. Pakistan ^f | 2018 | 40 | 55 | 57 | 61 |
| 80. Panama | 2018 | 32 | 62 | 63 | 67 |
| 81. Peru ^f | 2020 | N/A | N/A | 15 | 45 |
| 82. Poland | 2017 | 66 | 69 | 71 | 74 |
| 83. Portugal | 2017 | 66 | 69 | 71 | 76 |
| 84. Qatar | 2018 | 9 | 49 | 49 | 58 |
| 85. Romania | 2017 | 59 | 65 | 67 | 71 |
| 86. Russia | 2018 | 50 | 58 | 63 | 69 |
| 87. Saint Kitts and Nevis | 2018 | 25 | 62 | 57 | 59 |
| 88. Saint Lucia | 2018 | 40 | 61 | 65 | 68 |
| 89. Saint Vincent and the Grenadines ^d | 2018 | 65 | 56 | - | - |
| 90. Samoa | 2018 | 45 | 59 | 64 | 66 |
| 91. San Marino | 2017 | 57 | 63 | 68 | 71 |
| 92. Saudi Arabia | 2018 | 56 | 65 | 68 | 74 |
| 93. Seychelles | 2017 | 55 | 66 | 63 | 25 |
| 94. Singapore | 2018 | 50 | 63 | 66 | 70 |
| 95. Slovak Republic | 2017 | 62 | 67 | 68 | 77 |

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|--|------|----|----|----|----|
| 96. Slovenia | 2017 | 64 | 69 | 72 | 78 |
| 97. South Africa | 2017 | 57 | 63 | 68 | 76 |
| 98. Spain | 2017 | 66 | 71 | 72 | 78 |
| 99. Sweden | 2017 | 61 | 66 | 70 | 73 |
| 100. Switzerland | 2018 | 36 | 62 | 66 | 72 |
| 101. Turkey | 2018 | 1 | 1 | 34 | 55 |
| 102. Turks and Caicos Islands ^e | 2017 | 44 | - | 63 | 67 |
| 103. United Arab Emirates | 2018 | 43 | 53 | 68 | 70 |
| 104. United Kingdom | 2017 | 62 | 68 | 70 | 72 |
| 105. Uruguay | 2018 | 59 | 67 | 70 | 74 |
| 106. Vanuatu | 2018 | 20 | 42 | 53 | 53 |

*The number of exchanges jurisdictions undertake each year tend to increase due to the expansion of exchange networks. However, fluctuations are observed in some cases due to technical issues when sending the information. This can lead to rejections by exchange partners of the information sent. In such cases, jurisdictions are expected to address the issues and send/re-send the information.

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

| Jurisdiction | Year of commitment to first AEOI exchanges | Status |
|--------------|--|-----------------------------------|
| 1. Niue | 2018 | Has signed the CTS user agreement |

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:

^a Albania voluntarily committed to 2021, but started exchanges in 2020.

^b These jurisdictions are delayed in undertaking the exchanges that should have taken place in 2021. They are expected to carry out the exchanges in the near future.

^c Dominica was delayed in undertaking the exchanges that should have taken place in 2018, 2019 and 2020. It has been able to commence exchanges with one partner so far in 2021 and is expected to carry out the remaining exchanges in the near future.

^d Due to technical difficulties, Saint Vincent and the Grenadines was delayed in undertaking the exchanges that should have taken place in 2020 and 2021.

^e Due to technical difficulties, the Turks and Caicos Islands was delayed in undertaking the exchanges that should have taken place in 2019.

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

^g 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.