

GLOBAL FORUM ON  
**TRANSPARENCY AND EXCHANGE OF  
 INFORMATION FOR TAX PURPOSES**

**Exchanges of information under the AEOI Standard\* (as on 23 January 2026)**

**1: JURISDICTIONS THAT HAVE EXCHANGED INFORMATION**

Jurisdiction	Year of commitment to first AEOI exchanges	Number of partners to which data was sent (Year Data Exchanged (EY) / Underlying Reportable Year (RY))							
		EY: 2018 RY: 2017	EY: 2019 RY: 2018	EY: 2020 RY: 2019	EY: 2021 RY: 2020	EY: 2022 RY: 2021	EY: 2023 RY: 2022	EY: 2024 RY: 2023	EY: 2025 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	87
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	-i
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



Jurisdiction	Year of commitment to first AEOI exchanges	Number of partners to which data was sent (Year Data Exchanged (EY) / Underlying Reportable Year (RY))							
		EY: 2018 RY: 2017	EY: 2019 RY: 2018	EY: 2020 RY: 2019	EY: 2021 RY: 2020	EY: 2022 RY: 2021	EY: 2023 RY: 2022	EY: 2024 RY: 2023	EY: 2025 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. 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.