

EXCHANGE OF INFORMATION ON REQUEST

Schedule of Round 2 peer reviews, 2016-2027 (last update: 8 April 2024)

The initial schedule of Round 2 reviews on the implementation of the standard of transparency and exchange of information on request (EOIR) was adopted by the Global Forum in October 2015. **The schedule of reviews indicates the quarter during which the Round 2 review will start.** The review process lasts for about one year. Until mid-2019, all reviews combined the assessment of the legal and regulatory framework as well as of the implementation of that framework in practice in each assessed jurisdiction. From mid-2019, several reviews have been split in two phases, with a desk-based Phase 1 review of the legal and regulatory framework and subsequently a Phase 2 review with an onsite visit to assess the implementation of that framework in practice (and any changes to that framework). This phased approach was primarily triggered by the global health crisis resulting from the COVID-19 pandemic, which prevented the onsite visits and full reviews to take place. Since 2021, some reviews can also be phased when the jurisdictions have no or limited experience in exchange of information on request, and more time is allocated to them to gain experience before Phase 2 takes place.

All review reports are discussed and approved by the Peer Review Group (PRG) and are finally adopted by all Global Forum members.

The Peer Review Group of the Global Forum has approved the requests from various jurisdictions to be subjected to supplementary reviews to assess progress made in implementing the standard. These reviews will encompass an onsite visit. Their scheduled launch is indicated hereafter in brackets: Belize (Q1 2025), British Virgin Islands (Q1 2024), Seychelles (Q1 2025) and Vanuatu (Q4 2024).

2016		2017				2018			
Q1+Q2	Q3+Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Australia	Canada	The Bahamas	Estonia	Japan	Aruba	Austria	Anguilla	Andorra	Barbados
Bermuda	Curacao	Belgium	Guernsey	Philippines	Bahrain	Brazil	Botswana	Costa Rica	Brunei Darussalam
Cayman Islands	Denmark	France	Hungary	Singapore	Indonesia	Hong Kong (China)	Croatia	Dominican Republic	Switzerland
Ireland	Germany	Ghana	New Zealand	United Kingdom	Kazakhstan	Liechtenstein	Guatemala	Liberia	Seychelles
Mauritius	India	Isle of Man	San Marino		Netherlands	Luxembourg	Lebanon	Marshall Islands	
Norway	Jamaica	Italy	United States		North Macedonia	Macau (China)	Malaysia	Panama	
	Jersey	Monaco	Jamaica Suppl.		Saint Kitts and Nevis		Micronesia*	Peru	
	Qatar						Nauru	Samoa	
							Saudi Arabia	Tunisia	
							Spain	United Arab Emirates	
							Turks and Caicos Islands		
							Vanuatu		

Note:

* The Federated States of Micronesia is not a Global Forum member but has been identified as being relevant to the work of the Global Forum.

GLOBAL FORUM ON TRANSPARENCY AND EXCHANGE OF INFORMATION FOR TAX PURPOSES

2019				2020			2021			
Q1	Q2	Q3	Q4	Q1+Q2	Q3	Q4	Q1	Q2	Q3	Q4
Chile	Cyprus*	Antigua and Barbuda Phase 1**	Argentina Phase 1**	Due to the global health crisis resulting from the COVID-19 pandemic, no peer review was launched in the first half of 2020.	Tanzania Phase 1**	British Virgin Islands	Ecuador Phase 1	Finland	Armenia Phase 1	Barbados Suppl.
China (People's Republic of)	Gibraltar	Dominica	South Africa Phase 1**			Côte d'Ivoire Phase 1**	El Salvador Phase 1**	Iceland	Cook Islands Phase 1**	Kuwait Phase 1
Curacao Suppl.	Greece	Malta	Ukraine Phase 1**			Kenya Phase 1**	Gabon Phase 1**	Israel Phase 1**	Morocco	Maldives Phase 1**
Papua New Guinea	Korea	Russian Federation Phase 1**				Moldova Phase 1**	Portugal	Poland Phase 1**	Pakistan Phase 1**	Mexico
Uruguay		Slovak Republic						Sint Maarten Phase 1**	Slovenia	Saint Lucia
								Sweden Phase 1**		Türkiye

Notes:

* 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.

** Due to the global health crisis resulting from the COVID-19 pandemic, these reviews have been limited to Phase 1 reviews on the legal and regulatory framework, as the sanitary conditions did not allow for an on-site visit and full review to take place. The Phase 2 on implementation of the standard in practice will take place at a later stage.

2022				2023				2024			
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Albania	Argentina Combined	Anguilla Suppl.	Bulgaria	Botswana Suppl.	Bosnia and Herzegovina	Azerbaijan	Burkina Faso Phase 1	British Virgin Islands Suppl.	Armenia Phase 2	Cabo Verde	Algeria
Czechia	Belize	Antigua and Barbuda Combined	Egypt	Cameroon	Ecuador Phase 2	Colombia	Côte d'Ivoire Phase 2	Mongolia Phase 1	Eswatini Phase 1	Guinea	Benin
Faroe Islands	Greenland	Dominica Suppl.	Kenya Combined	Georgia	Grenada Phase 1	Djibouti Phase 1	Honduras Phase 1		Jordan Phase 1	Namibia	Cambodia Combined
Nicaragua*	Lesotho Phase 1	Latvia	Malta Suppl.	Israel Phase 2	Lithuania	Guyana Phase 1	Madagascar Phase 1		Oman Combined	Palau	Cook Islands Phase 2
Nigeria	Paraguay Phase 1	Serbia	Mauritania Phase 1	Romania	Moldova Phase 2	Senegal	Rwanda Phase 1		Trinidad and Tobago		Vanuatu Suppl.
South Africa Combined	St Vincent and the Grenadines	Seychelles Suppl.	Pakistan Combined	Sint Maarten Phase 2	Montenegro				Viet Nam Combined		
	Togo Phase 1	Sweden Phase 2	Poland Combined		Uganda						
	(Ukraine Phase 2)	Thailand									

Note:

* Nicaragua is not a Global Forum member but has been identified as being relevant to the work of the Global Forum.

2025				2026				2027			
Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Belize Suppl.	Montserrat Phase 1	Tanzania Phase 2	Congo (Republic of the)	Angola	Lesotho Phase 2	Niger	Democratic Republic of the Congo	Haiti			
El Salvador Phase 2	New Caledonia* Phase 1	Uzbekistan	Maldives Phase 2	Chad	Paraguay Phase 2		Fiji	Zambia			
Gabon Phase 2	Niue Phase 1			Mali	Sierra Leone		Mauritania Phase 2				
Seychelles Suppl.					Togo Phase 2						
					Zimbabwe						

Note:

* New Caledonia is not a Global Forum member but part of France, which requested the peer review of this overseas territory.