

A PROGRESS REPORT ON THE JURISDICTIONS SURVEYED BY THE OECD GLOBAL FORUM IN IMPLEMENTING THE INTERNATIONALLY AGREED TAX STANDARD*

Progress made as at 2 May, 2011 ([Original Progress Report 2nd April 2009](#))

Jurisdictions that have substantially implemented the internationally agreed tax standard			
Andorra	Curaçao	Jersey	St Vincent and the Grenadines
Anguilla	Cyprus	Korea	Samoa
Antigua and Barbuda	Czech Republic	Liberia	San Marino
Argentina	Denmark	Liechtenstein	Seychelles
Aruba	Dominica	Luxembourg	Singapore
Australia	Estonia	Malaysia	Sint Maarten
Austria	Finland	Malta	Slovak Republic
The Bahamas	France	Marshall Islands	Slovenia
Bahrain	Germany	Mauritius	South Africa
Barbados	Gibraltar	Mexico	Spain
Belgium	Greece	Monaco	Sweden
Belize	Grenada	Netherlands	Switzerland
Bermuda	Guernsey	New Zealand	Turkey
Brazil	Hungary	Norway	Turks and Caicos Islands
British Virgin Islands	Iceland	Philippines	United Arab Emirates
Brunei	India	Poland	United Kingdom
Canada	Indonesia	Portugal	United States
Cayman Islands	Ireland	Qatar	US Virgin Islands
Chile	Isle of Man	Russian Federation	
China ²	Israel	St Kitts and Nevis	
Cook Islands	Italy	St Lucia	
	Japan		

Jurisdictions that have committed to the internationally agreed tax standard, but have not yet substantially implemented					
Jurisdiction	Year of Commitment	Number of Agreements	Jurisdiction	Year of Commitment	Number of Agreements
Tax Havens³					
Montserrat	2002	(11)	Niue	2002	(0)
Nauru	2003	(0)	Panama	2002	(11)
			Vanuatu	2003	(10)
Other Financial Centres					
Costa Rica	2009	(2)	Uruguay	2009	(8)
Guatemala	2009	(0)			

Jurisdictions that have not committed to the internationally agreed tax standard			
Jurisdiction	Number of Agreements	Jurisdiction	Number of Agreements
All jurisdictions surveyed by the Global Forum have now committed to the internationally agreed tax standard			

* Readers are referred to the outcomes from the Global Forum peer reviews for an in-depth assessment of a jurisdiction's (a) legal and regulatory framework (Phase 1 reviews) and (b) implementation of the standard in practice (Phase 2 reviews). [<http://www.oecd.org/tax/transparency>].

¹ The internationally agreed tax standard, which was developed by the OECD in co-operation with non-OECD countries and which was endorsed by G20 Finance Ministers at their Berlin Meeting in 2004 and by the UN Committee of Experts on International Cooperation in Tax Matters at its October 2008 Meeting, requires exchange of information on request in all tax matters for the administration and enforcement of domestic tax law without regard to a domestic tax interest requirement or bank secrecy for tax purposes. It also provides for extensive safeguards to protect the confidentiality of the information exchanged.

² Excluding the Special Administrative Regions, which have committed to implement the internationally agreed tax standard.

³ These jurisdictions were identified in 2000 as meeting the tax haven criteria as described in the 1998 OECD report.