

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

Progress made as at 1 March, 2011 ([Original Progress Report 2nd April 2009](#))

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

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	(10)
			Vanuatu	2003	(10)
Other Financial Centres					
Costa Rica	2009	(1)	Uruguay	2009	(7)
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.