

**A PROGRESS REPORT ON THE JURISDICTIONS SURVEYED BY THE OECD GLOBAL FORUM IN IMPLEMENTING THE INTERNATIONALLY AGREED TAX STANDARD<sup>1</sup>**

Progress made as at 19<sup>th</sup> January 2010 ([Original Progress Report 2<sup>nd</sup> April](#))

<b>Jurisdictions that have substantially implemented the internationally agreed tax standard</b>			
Antigua and Barbuda	Denmark	Jersey	San Marino
Argentina	Estonia	Korea	Seychelles
Aruba	Finland	Liechtenstein	Singapore
Australia	France	Luxembourg	Slovak Republic
Austria	Germany	Malta	Slovenia
Bahrain	Gibraltar	Mauritius	South Africa
Barbados	Greece	Mexico	Spain
Belgium	Guernsey	Monaco	Sweden
Bermuda	Hungary	Netherlands	Switzerland
British Virgin Islands	Iceland	Netherlands Antilles	Turkey
Canada	India	New Zealand	Turks and Caicos Islands
Cayman Islands <sup>2</sup>	Ireland	Norway	United Arab Emirates
Chile	Isle of Man	Poland	United Kingdom
China <sup>3</sup>	Israel	Portugal	United States
Cyprus	Italy	Russian Federation	US Virgin Islands
Czech Republic	Japan	Samoa	

<b>Jurisdictions that have committed to the internationally agreed tax standard, but have not yet substantially implemented</b>					
<b>Jurisdiction</b>	<b>Year of Commitment</b>	<b>Number of Agreements</b>	<b>Jurisdiction</b>	<b>Year of Commitment</b>	<b>Number of Agreements</b>
<b>Tax Havens<sup>4</sup></b>					
Andorra	2009	(10)	Nauru	2003	(0)
Anguilla	2002	(11)	Niue	2002	(0)
Bahamas	2002	(10)	Panama	2002	(0)
Belize	2002	(0)	St Kitts and Nevis	2002	(9)
Cook Islands	2002	(11)	St Lucia	2002	(5)
Dominica	2002	(1)	St Vincent and the Grenadines	2002	(8)
Grenada	2002	(1)	Vanuatu	2003	(1)
Liberia	2007	(0)			
Marshall Islands	2007	(1)			
Montserrat	2002	(2)			
<b>Other Financial Centres</b>					
Brunei	2009	(8)	Malaysia	2009	(7)
Costa Rica	2009	(1)	Philippines	2009	(0)
Guatemala	2009	(0)	Uruguay	2009	(3)

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

<sup>1</sup> 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.

<sup>2</sup> The Cayman Islands have enacted legislation that allows them to exchange information unilaterally and have identified 12 countries with which they are prepared to do so. This approach is being reviewed by the OECD.

<sup>3</sup> Excluding the Special Administrative Regions, which have committed to implement the internationally agreed tax standard.

<sup>4</sup> These jurisdictions were identified in 2000 as meeting the tax haven criteria as described in the 1998 OECD report.