

A PROGRESS REPORT ON THE JURISDICTIONS SURVEYED BY THE OECD GLOBAL FORUM IN IMPLEMENTING THE INTERNATIONALLY AGREED TAX STANDARD¹

Progress made as at 21st April 2010 ([Original Progress Report 2nd April 2009](#))

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

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					
Belize	2002	(4)	Montserrat	2002	(3)
Cook Islands	2002	(11)	Nauru	2003	(0)
Dominica	2002	(5)	Niue	2002	(0)
Grenada	2002	(5)	Panama	2002	(1)
Liberia	2007	(0)	St Lucia	2002	(8)
Marshall Islands	2007	(1)	Vanuatu	2003	(2)
Other Financial Centres					
Brunei	2009	(9)	Philippines	2009	(0)
Costa Rica	2009	(1)	Uruguay	2009	(5)
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			

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.