

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

Progress made as at 25th February 2010 ([Original Progress Report 2nd April](#))

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

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