

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

Progress made as at 23rd September 2009 ([Original Progress Report 2nd April](#))

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

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 Havens⁴					
Andorra	2009	(5)	Montserrat	2002	(0)
Anguilla	2002	(4)	Nauru	2003	(0)
Antigua and Barbuda	2002	(9)	Niue	2002	(0)
Bahamas	2002	(2)	Panama	2002	(0)
Belize	2002	(0)	St Kitts and Nevis	2002	(5)
Cook Islands	2002	(1)	St Lucia	2002	(0)
Dominica	2002	(1)	St Vincent and the Grenadines	2002	(4)
Gibraltar	2002	(9)	Samoa	2002	(3)
Grenada	2002	(1)	Turks and Caicos Islands	2002	(4)
Liberia	2007	(0)	Vanuatu	2003	(0)
Liechtenstein	2009	(8)			
Marshall Islands	2007	(1)			
Other Financial Centres					
Brunei	2009	(6)	Philippines	2009	(0)
Chile	2009	(0)	Singapore	2009	(9)
Costa Rica	2009	(0)	Switzerland ⁵	2009	(11)
Guatemala	2009	(0)	Uruguay	2009	(1)
Malaysia	2009	(2)			

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 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.

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

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

⁵ Switzerland withdrew its reservation to Article 26 of the OECD Model Tax Convention and announced that it has started to write to its treaty partners to indicate that it is now willing to enter into renegotiations of its treaties to include the new Article 26.