

**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 25<sup>th</sup> August 2009 ([Original Progress Report 2<sup>nd</sup> April](#))

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

<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	(0)	Montserrat	2002	(0)
Anguilla	2002	(3)	Nauru	2003	(0)
Antigua and Barbuda	2002	(7)	Neth. Antilles	2000	(7)
Aruba	2002	(4)	Niue	2002	(0)
Bahamas	2002	(1)	Panama	2002	(0)
Belize	2002	(0)	St Kitts and Nevis	2002	(0)
Cook Islands	2002	(1)	St Lucia	2002	(0)
Dominica	2002	(1)	St Vincent and the Grenadines	2002	(0)
Gibraltar	2002	(4)	Samoa	2002	(0)
Grenada	2002	(1)	San Marino	2000	(2)
Liberia	2007	(0)	Turks and Caicos Islands	2002	(3)
Liechtenstein	2009	(2)	Vanuatu	2003	(0)
Marshall Islands	2007	(1)			
Monaco	2009	(4)			
<b>Other Financial Centres</b>					
Austria <sup>5</sup>	2009	(2)	Malaysia	2009	(0)
Brunei	2009	(5)	Philippines	2009	(0)
Chile	2009	(0)	Singapore	2009	(5)
Costa Rica	2009	(0)	Switzerland <sup>5</sup>	2009	(3)
Guatemala	2009	(0)	Uruguay	2009	(1)

<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.

<sup>5</sup> Austria and Switzerland withdrew their reservations to Article 26 of the OECD Model Tax Convention and announced that they have started to write to their treaty partners to indicate that they are now willing to enter into renegotiations of their treaties to include the new Article 26.