

Global Forum on Transparency and Exchange of Information for Tax Purposes

39	Saint Kitts and Nevis	LC		LC	C	C	C	C	C	C	C	C	LC
40	San Marino	LC		C	C	C	C	C	C	C	C	C	C
41	Singapore	LC		C	C	C	C	C	C	C	C	C	C
42	Spain	LC		LC	C	C	C	C	C	C	C	C	LC
43	Turks and Caicos Islands	LC		LC	LC	C	C	C	C	C	C	C	LC
44	United Kingdom	LC		LC	C	PC	C	C	C	C	C	C	LC
45	United States	PC		LC	LC	C	C	LC	C	C	C	LC	LC
	Compliant (C)		A1 – Ownership Information, A2 – Accounting Records, A3 – Bank Information, B1 – Access Powers, B2 – Rights and Safeguards, C1 – EOI instruments, C2 – Network of Agreements, C3 – Confidentiality C4 – Rights and Safeguards, C5 – Timely EOI										
	Largely Compliant (LC)												
	Partially Compliant (PC)												
	Non-Compliant (NC)												