



**Exchanges that took place in 2018 under the AEOI Standard  
(as of 13 September 2019)**

**PART 1: JURISDICTIONS THAT HAVE EXCHANGED INFORMATION SO FAR**

<b>Jurisdiction</b>	<b>Number of partners that each jurisdiction sent information to in 2018</b>
1. Andorra	39
2. Anguilla	4
3. Antigua and Barbuda*	43
4. Argentina	56
5. Aruba	50
6. Australia	57
7. Austria	46
8. Azerbaijan**	33
9. Bahamas	36
10. Bahrain	38
11. Barbados	57
12. Belgium	66
13. Belize	47
14. Bermuda	52
15. Brazil	56
16. British Virgin Islands	50
17. Bulgaria	60
18. Canada	56
19. Cayman Islands	57
20. Chile	48
21. China (People's Republic of)	52
22. Colombia	60
23. Cook Islands	45
24. Costa Rica	49
25. Croatia	60
26. Curaçao	57
27. Cyprus***	59
28. Czech Republic	60
29. Denmark	66
30. Estonia	62
31. Faroe Islands	57
32. Finland	66
33. France	62
34. Germany	63
35. Gibraltar	51
36. Greece	62
37. Greenland	57
38. Grenada	41

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<b>39. Guernsey</b>	61
<b>40. Hong Kong, China</b>	36
<b>41. Hungary</b>	57
<b>42. Iceland</b>	59
<b>43. India</b>	60
<b>44. Indonesia</b>	59
<b>45. Ireland</b>	66
<b>46. Isle of Man</b>	57
<b>47. Israel*</b>	41
<b>48. Italy</b>	64
<b>49. Japan</b>	55
<b>50. Jersey</b>	58
<b>51. Korea</b>	59
<b>52. Latvia</b>	56
<b>53. Lebanon</b>	27
<b>54. Liechtenstein</b>	50
<b>55. Lithuania</b>	63
<b>56. Luxembourg</b>	66
<b>57. Macau (China)</b>	35
<b>58. Malaysia</b>	42
<b>59. Malta</b>	61
<b>60. Marshall Islands</b>	1
<b>61. Mauritius</b>	58
<b>62. Mexico</b>	60
<b>63. Monaco</b>	34
<b>64. Nauru</b>	48
<b>65. Netherlands</b>	61
<b>66. New Zealand</b>	55
<b>67. Norway</b>	64
<b>68. Pakistan**</b>	40
<b>69. Panama</b>	32
<b>70. Poland</b>	66
<b>71. Portugal</b>	66
<b>72. Qatar</b>	9
<b>73. Romania</b>	59
<b>74. Russia</b>	14
<b>75. Saint Kitts and Nevis</b>	25
<b>76. Saint Lucia</b>	40
<b>77. Saint Vincent and the Grenadines*</b>	65
<b>78. Samoa</b>	45
<b>79. San Marino</b>	57
<b>80. Saudi Arabia</b>	56
<b>81. Seychelles</b>	55
<b>82. Singapore</b>	50
<b>83. Slovak Republic</b>	62
<b>84. Slovenia</b>	64
<b>85. South Africa</b>	57
<b>86. Spain</b>	66
<b>87. Sweden</b>	61
<b>88. Switzerland</b>	36
<b>89. Turkey</b>	1
<b>90. Turks and Caicos Islands</b>	44
<b>91. United Arab Emirates</b>	43
<b>92. United Kingdom</b>	62



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**PART 2: JURISDICTIONS THAT HAVE NOT YET EXCHANGED INFORMATION  
BECAUSE THEIR TECHNICAL IMPLEMENTATION IS ONGOING**

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<b>Jurisdiction</b>	<b>Technical implementation status</b>
1. <b>Montserrat</b>	Testing phase in the CTS
2. <b>Vanuatu</b>	Transmission delayed

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**PART 3: JURISDICTIONS THAT HAVE NOT YET EXCHANGED INFORMATION  
BECAUSE THEIR LEGAL IMPLEMENTATION IS ONGOING**

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<b>Jurisdiction</b>	<b>Legal implementation status</b>
1. <b>Brunei Darussalam</b>	International legal framework not in place
2. <b>Dominica</b>	See Note <sup>1</sup>
3. <b>Niue</b>	International legal framework not in place
4. <b>Sint Maarten</b>	Domestic and international legal framework not in place
5. <b>Trinidad and Tobago</b>	Domestic and international legal framework not in place

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<sup>1</sup>Note: Dominica did not have its domestic and international legal framework in place for exchanges that took place in 2018. However, Dominica has recently enacted its domestic legal framework and signed and ratified the Multilateral Convention (MAC), which entered into force in August 2019.

\* These jurisdictions were delayed so did not commence AEOI exchanges in 2018 (i.e. data collected for 2017 reporting year) but exchanged the information in 2019.

\*\* These jurisdictions are developing countries that were not asked to commit to implement the AEOI Standard to a particular timeline, but did so voluntarily.

\*\*\* Note by Turkey: The information in the documents with reference to “Cyprus” relates to the southern part of the Island. There is no single authority representing both Turkish and Greek Cypriot people on the Island. Turkey recognizes the Turkish Republic of Northern Cyprus (TRNC). Until a lasting and equitable solution is found within the context of the United Nations, Turkey shall preserve its position concerning the “Cyprus issue”.

Note by all the European Union Member States of the OECD and the European Union: The Republic of Cyprus is recognised by all members of the United Nations with the exception of Turkey. The information in the documents relates to the area under the effective control of the Government of the Republic of Cyprus.