



Assessment Schedule for Stage 1 Peer Reviews and Stage 2 Peer Monitoring

	1 st batch	2 nd batch	3 rd batch	4 th batch	5 th batch	6 th batch	7 th batch	8 th batch	9 th batch	10 th batch
Launch of stage 1 peer review	5 December 2016	7 March 2017	7 July 2017	29 December 2017	10 April 2018	31 August 2018	31 December 2018	27 March 2019	30 August 2019	By December 2019
Launch of stage 2 peer monitoring	September 2018	October 2018	February 2019	August 2019	October 2019	May 2020	August 2020	December 2020	Stage 1 report not yet adopted by the Inclusive Framework	Stage 1 report not yet adopted by the Inclusive Framework
	Belgium	Austria	Czech Republic	Australia	Estonia	Argentina	Brazil	Brunei	Andorra	Aruba
	Canada	France	Denmark	Ireland	Greece	Chile	Bulgaria	Curacao	Anguilla ¹	Bahrain
	Netherlands	Germany	Finland	Israel	Hungary	Colombia	China	Guernsey	Bahamas	Barbados
	Switzerland	Italy	Korea	Japan	Iceland	Croatia	Hong Kong (China)	Isle of Man	Bermuda	*Gibraltar
	United Kingdom	Liechtenstein	Norway	Malta	Romania	India	Indonesia	Jersey	British Virgin Islands	Greenland
	United States	Luxembourg	Poland	Mexico	Slovak Republic	Latvia	Russia	Monaco	Cayman Islands	Kazakhstan
		Sweden	Singapore	New Zealand	Slovenia	Lithuania	Saudi Arabia	San Marino	Faroe Islands	Oman
			Spain	Portugal	Turkey	South Africa		Serbia	Macau (China)	Qatar
									Morocco	Saint Kitts and Nevis
									Tunisia	Thailand
									Turks and Caicos Islands ²	Trinidad and Tobago
										United Arab Emirates
										Viet Nam

More information: www.oecd.org/tax/beps/beps-action-14-peer-review-and-monitoring.htm

- Peer reviews deferred until 2020 (where the deferral decision will be revisited): Angola, Armenia, Belize, Benin, Bosnia and Herzegovina, Botswana, Burkina Faso, Cabo Verde, Cameroon, Congo, Cook Islands, Costa Rica, Côte d'Ivoire, Democratic Republic of Congo, Djibouti, Dominica, Dominican Republic, Egypt, Gabon, Georgia, Grenada, Haiti, Jamaica, Kenya, Liberia, Malaysia, Maldives, Mauritius, Mongolia, Montserrat, Republic of North Macedonia, Nigeria, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Saint Lucia, Saint Vincent and the Grenadines, Senegal, Seychelles, Sierra Leone, Sri Lanka, Ukraine, Uruguay, Zambia.

* *new member*

¹ Since the sole tax treaty Anguilla has entered into is going to be terminated in 2020, its peer review will be deferred.

² Since Turks and Caicos Islands has no tax treaties, its peer review will be deferred.