## Global Forum on Transparency and Exchange of Information for Tax Purposes

## PHASE 1 AND PHASE 2 REVIEWS (AS OF MAY 2015)

## Table 1: Jurisdictions that have undergone only Phase 1 Reviews

			Availa	bility of Inform	nation	Access to I	Information		Exch	ange of Informatio	on		
	Jurisdiction	Type of Review	A1 – Ownership	A2 - Accounting	A3 – Bank	B1 – Access Powers	B2 – Rights and Safeguards	C1 – EOI instruments	C2 – Network of Agreements	C3 – Confidentiality	C4 – Rights and Safeguards	C5 – Timely EOI	Move to Phase 2
1	Botswana	Phase 1 + Supplementary	In place, but	In place, but	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
2	Brunei	Phase 1	Not in place	Not in place	In place	Not in place	In place	Not in place	Not in place	In place	In place	Not assessed	No
3	Colombia	Phase 1	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
4	Cook Islands	Phase 1	In place, but	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
5	Costa Rica	Phase 1 + Supplementary	Not in place	In place, but	In place	In place	In place	In place, but	In place	In place	In place	Not assessed	Yes
6	Dominica	Phase 1	In place, but	Not in place	In place	Not in place	In place	Not in place	In place, but	In place, but	In place	Not assessed	No
7	El Salvador	Phase 1	Not in place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
8	Federated States of Micronesia	Phase 1	In place, but	Not in place	In place	Not in place	Not assessed	Not in place	Not in place	Not in place	Not in place	Not assessed	No
9	Georgia	Phase 1	In place, but	In place	In place	In place, but	In place	In place, but	In place	In place	In place	Not assessed	Yes
10	Guatemala	Phase 1	Not in place	In place	In place	Not in place	In place, but	Not in place	Not in place	In place	In place	Not assessed	No
11	Kazakhstan	Phase 1	In place, but	In place	In place	Not in place	In place	Not in place	In place, but	In place	In place, but	Not assessed	No
12	Kenya	Phase 1	In place, but	In place	In place	In place	In place	In place, but	In place	In place	In place	Not assessed	Yes
13	Latvia	Phase 1	In place	In place	In place	In place, but	In place	In place, but	In place	In place	In place, but	Not assessed	Yes
14	Lebanon	Phase 1	Not in place	In place, but	In place	Not in place	In place	Not in place	Not in place	In place	In place	Not assessed	No

			Availa	bility of Inform	ation	Access to I	nformation		Exch	ange of Informatio	n		
	Jurisdiction	Type of Review	A1 – Ownership	A2 - Accounting	A3 – Bank	B1 – Access Powers	B2 – Rights and Safeguards	C1 – EOI instruments	C2 – Network of Agreements	C3 – Confidentiality	C4 – Rights and Safeguards	C5 – Timely EOI	Move to Phase 2
15	Liberia	Phase 1	Not in place	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	No
16	Liechtenstein	Phase 1 + Supplementary	Not in place	In place	In place	In place	In place, but	In place, but	In place	In place	In place	Not assessed	Yes
17	Lithuania	Phase 1	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
18	Marshall Islands	Phase 1	Not in place	Not in place	In place	In place, but	In place	In place, but	In place	In place	In place	Not assessed	No
19	Mauritania	Phase 1	In place	In place	In place	In place	In place	In place, but	In place	In place	In place	Not assessed	Yes
20	Morocco	Phase 1	Not in place	In place	In place	In place, but	In place	In place	In place	In place	In place	Not assessed	Yes
21	Nauru	Phase 1	Not in place	Not in place	In place	Not in place	Not assessed	Not in place	Not in place	Not in place	Not in place	Not assessed	No
22	Nigeria	Phase 1	In place, but	In place, but	In place	In place	In place	In place, but	In place, but	In place	In place	Not assessed	Yes
23	Niue	Phase 1 + Supplementary	In place, but	In place, but	In place	In place	In place	In place	In place, but	In place	In place	Not assessed	Yes
24	Panama	Phase 1 + Supplementary	Not in place	Not in place	In place	In place	In place	In place	In place, but	In place	In place	Not assessed	No
25	Poland	Phase 1	Not in place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
26	Samoa	Phase 1	In place, but	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
27	St. Maarten	Phase 1	In place, but	In place	In place	In place	In place, but	In place, but	In place, but	In place	In place	Not assessed	Yes
28	Saudi Arabia	Phase 1	In place	In place	In place	In place, but	In place	In place, but	In place, but	In place	In place	Not assessed	Yes
29	Switzerland	Phase 1 + Supplementary	Not in place	In place	In place	In place, but	In place	In place, but	In place	In place	In place	Not assessed	Yes
30	Trinidad and Tobago	Phase 1	In place, but	In place	In place	Not in place	In place, but	Not in place	Not in place	In place	In place	Not assessed	No
31	United Arab Emirates	Phase 1 + Supplementary	In place, but	In place, but	In place	In place, but	In place	In place, but	In place	In place	In place	Not assessed	Yes
32	Vanuatu	Phase 1	In place, but	Not in place	In place	Not in place	Not assessed	Not in place	Not in place	In place	In place	Not assessed	No

Table 2: Jurisdictions that have undergone both Phase 1 and Phase 2 Reviews

				Availa	ability of inform	nation	Access to i	nformation		Exch	ange of information	on		
	Jurisdiction	Type of Review	Type of Evaluation	A1 – Ownershi p	A2 - Accounting	A3 – Bank	B1 – Access Powers	B2 – Rights and Safeguards	C1 – EOI instruments	C2 – Network of Agreements	C3 – Confidentiality	C4 – Rights and Safeguards	C5 –Timely EOI	Overall Rating
1	Andorra	Phase 1+	Phase 1 Determination	In place	In place, but	In place	In place, but	In place, but	In place, but	In place	In place, but	In place	Not assessed	Partially
1	Alluolla	Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Partially Compliant	Partially Compliant	Largely Compliant	Compliant	Partially Compliant	Compliant	Partially Compliant	Compliant
2	Anguilla	Phase 1+	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Partially
2	Anguilla	Phase 2	Phase 2 Rating	Partially Compliant	Partially Compliant	Compliant	Partially Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
3	Antigua and	Phase 1 + Supplementary	Phase 1 Determination	In place	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Partially
3	Barbuda	+ Phase 2	Phase 2 Rating	Largely Compliant	Non- Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Largely Compliant	Compliant
4	Argentina	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place, but	In place	In place	Not assessed	Largely
4	Aigentina	Combined	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Partially Compliant	Compliant
5	Aruba	Phase 1+	Phase 1 Determination	In place, but	In place	In place	In place, but	In place, but	In place, but	In place, but	In place	In place	Not assessed	Largely
3	Aluba	Phase 2	Phase 2 Rating	Partially Compliant	Largely Compliant	Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Largely compliant	Compliant
6	Australia	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
			Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
7	Austria	Phase 1+	Phase 1 Determination	Not in place	In place	In place	In place, but	In place, but	In place, but	In place, but	In place	In place	Not assessed	Partially
	Austria	Phase 2	Phase 2 Rating	Non- compliant	Compliant	Compliant	Partially Compliant	Partially Compliant	Partially Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant
8	The Bahamas	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
0	THE DAHAMAS	Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
9	Bahrain	Phase 1 +	Phase 1 Determination	In place	In place, but	In place	In place, but	In place	In place	In place	In place	In place	Not assessed	Largely
3	Daillaill	Phase 2	Phase 2 Rating	Largely Compliant	Partially Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
10	Barbados	Phase 1+	Phase 1	In place,	In place, but	In place	In place,	In place	In place	Not in place	In place	In place	Not	Partially

				Availa	ability of inform	nation	Access to i	nformation		Exch	ange of informati	on		
	Jurisdiction	Type of Review	Type of Evaluation	A1 – Ownershi p	A2 - Accounting	A3 – Bank	B1 – Access Powers	B2 – Rights and Safeguards	C1 – EOI instruments	C2 – Network of Agreements	C3 – Confidentiality	C4 – Rights and Safeguards	C5 –Timely EOI	Overall Rating
		Phase 2	Determination	but			but						assessed	Compliant
			Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Largely Compliant	Compliant	Largely Compliant	Non- Compliant	Compliant	Compliant	Partially Compliant	
11	Belgium	Phase 1 + Supplementary	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
	- o.g.	+ Phase 2	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	
12	Belize	Phase 1 +	Phase 1 Determination	Not in place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
12	Belize	Phase 2	Phase 2 Rating	Partially Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
13	Bermuda	Phase 1 + Supplementary	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
13	Dermuda	+ Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant
14	Brazil	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place, but	In place, but	In place	In place	In place	Not assessed	Largely
14	Diazii	Phase 2	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Partially Compliant	Largely Compliant	Compliant	Compliant	Compliant	Partially Compliant	Compliant
15	Canada	Combined	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
15	Canada	Combined	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
16	Cayman	Phase 1 + Supplementary	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
10	Islands	+ Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
17	Chile	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place, but	In place, but	In place, but	In place	In place	In place	Not assessed	Largely
1/	Cille	Phase 2	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Partially Compliant	Partially Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
18	China	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
	Cillid		Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	

10	Cool Idea de	Phase 1 +	Phase 1 Determination	In place, but	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
19	Cook Islands	Phase 2	Phase 2 Rating	Compliant	Largely compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
20	Curação	Phase 1 +	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place, but	In place, but	In place	In place	Not assessed	Partially
20	Curação	Phase 2	Phase 2 Rating	Partially Compliant	Partially Compliant	Compliant	Partially Compliant	Compliant	Partially Compliant	Compliant	Compliant	Compliant	Partially Compliant	Compliant
21	Cyprus*	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place, but	In place	In place	Not assessed	Non-
21	Сургиз	Phase 2	Phase 2 Rating	Partially Compliant	Non- compliant	Compliant	Non- compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Partially Compliant	compliant
22	Czech	Phase 1 +	Phase 1 Determination	In place, but	In place	In place	In place, but	In place	In place	In place	In place	In place, but	Not assessed	Largely
	Republic	Phase 2	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Largely Compliant	Compliant	Largely Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant
23	Denmark	Combined	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
	Bermark	Combined	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compilant
24	Estonia	Phase 1 + Supplementary	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
24	LStorila	+ Phase 2	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant
25	Finland	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
			Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
26	France	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
			Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
27	FYROM	Phase 1+	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
27	PTROIVI	Phase 2	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
28	Germany	Combined	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
20	Germany	Combined	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
29	Ghana	Phase 1+	Phase 1 Determination	In place, but	In place, but	In place	In place	In place	In place, but	In place, but	In place	In place	Not assessed	Largely
29	Giidild	Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Partially Compliant	Compliant

30	Cibraltar	Phase 1+	Phase 1 Determination	In place, but	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
30	Gibraltar	Phase 2	Phase 2 Rating	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Largely Compliant	Compliant
31	Greece	Combined	Phase 1 Determination	In place, but	In place	In place	In place	Not assessed	Largely					
31	dieece	Combined	Phase 2 Rating	Partially Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
32	Grenada	Phase 1 +	Phase 1 Determination	In place, but	Not in place	In place	In place, but	In place	In place, but	In place, but	In place	In place	Not assessed	Largely
32	Grenada	Phase 2	Phase 2 Rating	Compliant	Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliantr
33	Guernsey	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
33	ductriscy	Phase 2	Phase 2 Rating	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant
34	Hong Kong,	Phase 1 +	Phase 1 Determination	In place, but	In place	In place, but	In place	In place	Not assessed	Largely				
34	China	Phase 2	Phase 2 Rating	Partially Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Partially Compliant	Compliant	Compliant	Compliant	Compliant
35	Hungary	Phase 1 +	Phase 1 Determination	In place, but	In place	In place	In place, but	In place, but	In place	In place	In place, but	In place, but	Not assessed	Largely
33	Trungary	Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Partially Compliant	Largely Compliant	Largely Compliant	Compliant
36	Iceland	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
			Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
37	India	Phase 1+	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
		Phase 2	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
38	Indonesia	Phase 1 +	Phase 1 Determination	In place	In place	In place	Not in place	In place	In place, but	In place	In place	In place	Not assessed	Partially
30	шиопезіа	Phase 2	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Non- Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
39	Ireland	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
			Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
40	Isle of Man	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
40	isie oi iviali	Combined	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compilant

	la sa al	Phase 1 +	Phase 1 Determination	Not in place	In place, but	In place, but	In place, but	In place	In place, but	In place, but	In place	In place	Not assessed	Partially
41	Israel	Phase 2	Phase 2 Rating	Largely Compliant	Largely Complian	Largely Complian	Partially Compliant	Compliant	Partially Compliant	Largely Complian	Compliant	Compliant	Partially Compliant	Compliant
42	Italy	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
42	italy	Combined	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
43	Jamaica	Phase 1 +	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
45	Jaillaica	Phase 2	Phase 2 Rating	Partially Compliant	Largely Compliant	Compliant	Largely Compliant	Largely Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Largely Compliant	Compliant
44	Japan	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
44	Japan	Combined	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
45	Jersey	Combined +	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
43	Jersey	Supplementary	Phase 2 Rating	Compliant	Compliant	Compliant	Largely Compliant	Largely Compliant	Largely Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant
46	Korea,	Combined	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
40	Republic of	Combined	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compilant
47	Luxembourg	Phase 1+	Phase 1 Determination	Not in place	In place	In place	In place, but	In place	In place, but	In place	In place	In place	Not assessed	Non-
47	Luxembourg	Phase 2	Phase 2 Rating	Non- compliant	Compliant	Compliant	Non- compliant	Partially Compliant	Non- compliant	Largely Compliant	Partially Compliant	Non- compliant	Partially Compliant	compliant
48	Macao, China	Phase 1+	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
46	iviacao, Cililia	Phase 2	Phase 2 Rating	Partially Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
49	Malaysia	Phase 1 +	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
43	ivialaysid	Phase 2	Phase 2 Rating	Partially Compliant	Largely Compliant	Compliant	Partially Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
50	Malta	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
30	ividita	Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
51	Mauritius	Combined + Supplementary	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely Compliant

		(x2)	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
F2	Marian	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Consultant
52	Mexico	Phase 2	Phase 2 Rating	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
<b>5</b> 0		Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place, but	In place	In place, but	In place	In place	Not assessed	Largely
53	Monaco	Supplementary + Phase 2	Phase 2 Rating	Compliant	Largely Compliant	Compliant	Compliant	Partially Compliant	Compliant	Largely Compliant	Compliant	Compliant	Largely Compliant	Compliant
F.4		Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
54	Montserrat	Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
	Noth oder de	Combined	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
55	Netherlands	Combined	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
F.C.	Nov. Zaalaad	Cambinad	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Commission
56	New Zealand	Combined	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
57	Norway	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
			Phase 1 Determination	In place	In place, but	In place	In place	In place	In place, but	In place, but	In place	In place	Not assessed	
58	Philippines	Phase 1 + Phase 2	Phase 2 Rating	Largely Compliant	Partially Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Largely Compliant
			Phase 2 Rating	Non- compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
F0	Dortugal	Phase 1+	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place, but	In place	In place	In place	Not assessed	Largely
59	Portugal	Phase 2	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Partially Compliant	Compliant	Partially Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
60	Oatar	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
00	Qatar	Supplementary + Phase 2	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
61	Russian Federation	Phase 1 + Phase 2	Phase 1 Determination	In place, but	In place	In place, but	In place, but	In place	In place, but	In place, but	In place, but	In place, but	Not assessed	Largely Compliant

			Phase 2 Rating	Largely Compliant	Compliant	Largely Compliant	Partially Compliant	Compliant	Largely Compliant	Largely Compliant	Compliant	Largely Compliant	Compliant	
62	St. Kitts and	Phase 1+	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
02	Nevis	Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
63	St. Lucia	Phase 1 +	Phase 1 Determination	In place	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Partially
03	St. Lucia	Phase 2	Phase 2 Rating	Largely Compliant	Non- Compliant	Compliant	Partially Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
64	San Marino	Phase 1 + Supplementary	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
	Gan manne	+ Phase 2	Phase 2 Rating	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
65	The Seychelles	Phase 1 + Supplementary	Phase 1 Determination	In place	In place	In place	In place	In place	In place, but	In place, but	In place	In place	Not assessed	Non-
05	The Sevencies	+ Phase 2	Phase 2 Rating	Non- compliant	Non- compliant	Compliant	Compliant	Compliant	Partially Compliant	Partially Compliant	Compliant	Compliant	Largely Compliant	compliant
66	Singapore	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place, but	In place	In place, but	In place, but	In place	In place	Not assessed	Largely
00	Siligapore	Phase 2	Phase 2 Rating	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant
67	Slovak	Phase 1+	Phase 1 Determination	In place, but	In place	In place	In place, but	In place	In place	In place	In place, but	In place, but	Not assessed	Largely
67	Republic	Phase 2	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Partially Compliant	Largely Compliant	Largely Compliant	Compliant
68	Slovenia	Phase 1+	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
	Sioverna	Phase 2	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compilant
69	South Africa	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Compliant
			Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
70	Spain	Combined	Phase 1 Determination	In place	In place	In place	In place	In place	In place	In place, but	In place	In place	Not assessed	Compliant
	opa	Combined	Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compilant
71	St. Vincent and the	Phase 1 +	Phase 1 Determination	In place, but	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
/1	Grenadines	Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
72	Sweden	Combined	Phase 1	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not	Compliant

			Determination										assessed	
			Phase 2 Rating	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	
73	Turkov	Combined	Phase 1 Determination	Not in place	In place	In place	In place, but	In place	In place, but	In place	In place	In place, but	Not assessed	Partially
/3	Turkey	Combined	Phase 2 Rating	Non- Compliant	Compliant	Compliant	Partially Compliant	Compliant	Largely Compliant	Compliant	Compliant	Largely Compliant	Partially Compliant	Compliant
74	Turks and	Phase 1 + Supplementary	Phase 1 Determination	In place	In place, but	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
74	Caicos	+ Phase 2 P	Phase 2 Rating	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
75	United	Combined +	Phase 1 Determination	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
/3	5	Supplementary	Phase 2 Rating	Largely Compliant	Compliant	Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
76	United States	Combined	Phase 1 Determination	In place, but	In place, but	In place	In place	In place	In place	In place	In place	In place	Not assessed	Largely
76	Officed States	Combined	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Compliant
77	Uruguay	Phase 1 +	Phase 1 Determination	In place	In place	In place	In place, but	In place, but	In place	In place	In place	In place	Not assessed	Largely
	Uruguay	Supplementary + Phase 2	Phase 2 Rating	Largely Compliant	Largely Compliant	Compliant	Partially Compliant	Partially Compliant	Largely Compliant	Compliant	Compliant	Compliant	Largely Compliant	Compliant
78	3 Virgin Islands (British) S	Phase 1 +	Phase 1 Determination	In place	In place, but	In place	In place	In place	In place	In place	In place	In place	Not assessed	Non-
/8		Supplementary + Phase 2	Phase 2 Rating	Partially Compliant	Non- compliant	Compliant	Non- compliant	Compliant	Compliant	Compliant	Compliant	Compliant	Non- compliant	compliant

<sup>\*</sup> Note by Turkey: The information in this document 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 recognized by all members of the United Nations with the exception of Turkey. The information in this document relates to the area under the effective control of the Government of the Republic of Cyprus.