



PHASE 1 AND PHASE 2 REVIEWS (AS OF OCTOBER 2015)

Table 1: Jurisdictions that have undergone only Phase 1 Reviews

| | Jurisdiction | Type of Review | Availability of Information | | | Access to Information | | Exchange of Information | | | | | Move to Phase 2 | |
|---|--------------------|-------------------------|-----------------------------|-----------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-----------------|-----------------|-----|
| | | | 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 | | |
| 1 | Albania | Phase 1 | In place, but | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 2 | Azerbaijan | Phase 1 | In place, but | In place, but | In place | In place, but | In place, but | In place, but | In place | In place | In place | In place | Not assessed | Yes |
| 3 | Botswana | Phase 1 + Supplementary | In place, but | In place, but | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 4 | Brunei Darussalam | Phase 1 + Supplementary | In place | In place | In place | In place, but | In place | In place, but | In place | In place | In place | In place | Not assessed | Yes |
| 5 | Burkina Faso | Phase 1 | In place, but | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 6 | Cameroon | Phase 1 | In place | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 7 | Dominica | Phase 1 + Supplementary | In place | Not in place | In place | In place | In place | In place | In place | In place | In place, but | In place | Not assessed | Yes |
| 8 | Dominican Republic | Phase 1 | Not in place | In place | In place | In place, but | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 9 | El Salvador | Phase 1 | Not in place | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |

| | | | Availability of Information | | | Access to Information | | Exchange of Information | | | | | |
|----|------------------|-------------------------|-----------------------------|-----------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-----------------|-----------------|
| | 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 |
| 10 | Gabon | Phase 1 | In place, but | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 11 | 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 |
| 12 | 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 |
| 13 | Guatemala | Phase 1 + Supplementary | 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/NC* |
| 14 | 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 |
| 15 | 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 |
| 16 | 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 |
| 17 | Lesotho | Phase 1 | In place, but | In place, but | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 18 | 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 |
| 19 | Marshall Islands | Phase 1 + Supplementary | Not in place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 20 | Mauritania | Phase 1 | Not in place | In place | In place | In place | In place | In place, but | In place | In place | In place | Not assessed | Yes |

| | Jurisdiction | Type of Review | Availability of Information | | | Access to Information | | Exchange of Information | | | | | Move to Phase 2 |
|----|---------------------|-------------------------|-----------------------------|-----------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-----------------|-----------------|
| | | | 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 | |
| 21 | 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 |
| 22 | 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 |
| 23 | 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 |
| 24 | 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 |
| 25 | Pakistan | Phase 1 | In place, but | In place | In place | In place, but | In place | In place | In place | In place | In place | Not assessed | Yes |
| 26 | Panama | Phase 1 + Supplementary | In place, but | Not in place | In place | In place | In place | In place | In place, but | In place | In place | Not assessed | Yes |
| 27 | Romania | Phase 1 | Not in place | In place | In place | In place | In place | In place | In place | 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 | Senegal | Phase 1 | In place, but | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Yes |
| 30 | 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 |
| 31 | 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/NC* |

| | | | Availability of Information | | | Access to Information | | Exchange of Information | | | | | |
|----|----------------------|-------------------------|-----------------------------|-----------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-----------------|-----------------|
| | 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 |
| 32 | Uganda | Phase 1 | In place, but | In place, but | In place | In place | In place | In place, but | In place | In place | In place | Not assessed | Yes |
| 33 | 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 |
| 34 | 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 |

* Jurisdictions have been rated overall Non-Compliant on an exceptional basis without having undergone a Phase 2 review as elements critical to ensuring effective exchange of information in its legal and regulatory framework remained not in place for more than 2 years after its Phase 1 review. Individual ratings for each element are not assigned for those jurisdictions.

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

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating | |
|---|---------------------|-----------------------------------|-----------------------|-----------------------------|---------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|---------------------|---------------------|
| | | | | 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 | | |
| 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, but | In place | In place, but | In place | Not assessed | Partially Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Partially Compliant | Partially Compliant | Largely Compliant | Compliant | Partially Compliant | Compliant | Partially 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 | In place | Not assessed | Partially Compliant |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Partially Compliant | Compliant | Partially Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 3 | Antigua and Barbuda | Phase 1 + Supplementary + Phase 2 | Phase 1 Determination | In place | Not in place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Partially Compliant |
| | | | Phase 2 Rating | Largely Compliant | Non-Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | |
| 4 | Argentina | Combined | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place, but | In place | In place | Not assessed | Largely Compliant |
| | | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Partially Compliant | |
| 5 | Aruba | Phase 1 + | Phase 1 Determination | In place, but | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Largely Compliant |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Largely Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely compliant | |

| | | | | Availability of information | | | Access to information | | Exchange of information | | | | | |
|----|--------------|-------------------------|-----------------------|-----------------------------|---------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|---------------------|
| | Jurisdiction | Type of Review | Type of Evaluation | 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 | Overall Rating |
| 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 | In place | In place | In place | In place, but | In place | In place, but | In place | In place | In place | Not assessed | Largely Compliant |
| | | Phase 2 + Supplementary | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 10 | Barbados | Phase 1 + | Phase 1 Determination | In place, but | In place, but | In place | In place, but | In place | In place | Not in place | In place | In place | Not assessed | Partially Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | Non-Compliant | Compliant | Compliant | Partially Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating |
|----|------------------------|---|-----------------------|-----------------------------|---------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|-------------------|
| | | | | 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 | |
| 11 | Belgium | Phase 1 + Supplementary + Phase 2 | 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 | Largely Compliant | Compliant | Compliant | Compliant | Compliant | |
| 12 | Belize | Phase 1 + Phase 2 | 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 |
| | | | Phase 2 Rating | Partially Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 13 | Bermuda | Phase 1 + Supplementary + Phase 2 | 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 |
| | | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | |
| 14 | Brazil | Phase 1 + Phase 2 | 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 Compliant |
| | | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Partially Compliant | Largely Compliant | Compliant | Compliant | Compliant | Partially Compliant | |
| 15 | British Virgin Islands | Phase 1 + Supplementary + Phase 2 + 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 |
| | | | Phase 2 Rating | Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Partially Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating | |
|----|----------------|-----------------------------------|-----------------------|-----------------------------|-------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-----------------|-------------------|-------------------|
| | | | | 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 | | |
| 16 | Canada | Combined | Phase 1 Determination | In place, but | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Compliant |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 17 | Cayman Islands | Phase 1 + Supplementary + Phase 2 | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Largely Compliant |
| | | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 18 | 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 | In place | Not assessed | Largely Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Partially Compliant | Partially Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 19 | China | Combined | Phase 1 Determination | In place | 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 | Compliant | |
| 20 | Colombia | Phase 1 + | Phase 1 Determination | In place | 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 | Largely Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating |
|----|----------------|------------------------|-----------------------|-----------------------------|---------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|---------------------|
| | | | | 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 | |
| 21 | Cook Islands | 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 | Largely Compliant |
| | | Phase 2 | Phase 2 Rating | Compliant | Largely compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 22 | Costa Rica | Phase 1 + | Phase 1 Determination | Not in place | In place, but | In place | In place | In place | In place, but | In place | In place | In place | Not assessed | Partially Compliant |
| | | Phase 2 | Phase 2 Rating | Non-Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | |
| 23 | Curaçao | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Partially Compliant | Compliant | Partially Compliant | Compliant | Partially Compliant | Compliant | Compliant | Compliant | Partially Compliant | |
| 24 | 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 | Largely Compliant |
| | | Phase 2+ Supplementary | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 25 | Czech Republic | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant | |

| | | | | Availability of information | | | Access to information | | Exchange of information | | | | | |
|----|--------------|-----------------------------------|-----------------------|-----------------------------|-----------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-----------------|-------------------|
| | Jurisdiction | Type of Review | Type of Evaluation | 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 | Overall Rating |
| 26 | 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 |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 27 | Estonia | Phase 1 + Supplementary + Phase 2 | 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 |
| | | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | |
| 28 | 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 | |
| 29 | 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 | |
| 30 | FYROM | Phase 1 + Phase 2 | 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 |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating |
|----|--------------|----------------|-----------------------|-----------------------------|-------------------|-------------------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|-------------------|
| | | | | 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 | |
| 31 | 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 Compliant |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 32 | Ghana | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Partially Compliant | |
| 33 | Gibraltar | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | |
| 34 | Greece | 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 Compliant |
| | | | Phase 2 Rating | Partially Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 35 | Grenada | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating |
|----|--------------|----------------|-----------------------|-----------------------------|-------------------|-------------------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|-------------------|
| | | | | 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 | |
| 31 | 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 Compliant |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 32 | Ghana | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Partially Compliant | |
| 33 | Gibraltar | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | |
| 34 | Greece | 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 Compliant |
| | | | Phase 2 Rating | Partially Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 35 | Grenada | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating |
|----|------------------|----------------|-----------------------|-----------------------------|-------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-------------------|-------------------|
| | | | | 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 | |
| 36 | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 37 | Hong Kong, China | Phase 1 + | Phase 1 Determination | In place, but | In place | In place | In place | In place | In place | In place, but | In place | In place | Not assessed | Largely Compliant |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Partially Compliant | Compliant | Compliant | Compliant | |
| 38 | Hungary | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Partially Compliant | Largely Compliant | Largely Compliant | |
| 39 | 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 | |
| 40 | 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 | |

| | | | | Availability of information | | | Access to information | | Exchange of information | | | | | |
|----|--------------|----------------|-----------------------|-----------------------------|-------------------|-------------------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|---------------------|
| | Jurisdiction | Type of Review | Type of Evaluation | 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 | Overall Rating |
| 41 | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Non-Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 42 | 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 | |
| 43 | 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 |
| | | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | |
| 44 | Israel | Phase 1 + | Phase 1 Determination | In place, but | In place, but | In place | In place, but | In place | In place, but | In place, but | In place | In place | Not assessed | Partially Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Largely Compliant | Partially Compliant | Compliant | Partially Compliant | Largely Compliant | Compliant | Compliant | Partially Compliant | |
| 45 | 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 Compliant |
| | | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating | |
|----|--------------------|--------------------------|-----------------------|-----------------------------|-------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-----------------|-------------------|-------------------|
| | | | | 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 | | |
| 46 | 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 Compliant | |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Largely Compliant | Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | | Largely Compliant |
| 47 | Japan | Combined | Phase 1 Determination | In place | 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 | Compliant | |
| 48 | Jersey | Combined + Supplementary | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Largely Compliant |
| | | | Phase 2 Rating | Compliant | Compliant | Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Largely Compliant | Compliant | Compliant | |
| 49 | Korea, Republic of | Combined | Phase 1 Determination | In place, but | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Compliant |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 50 | Latvia | Phase 1 + | Phase 1 Determination | In place | In place | In place | In place, but | In place | In place, but | In place | In place | In place, but | Not assessed | Largely Compliant | |
| | | Phase 2 | Phase 2 Rating | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | | Compliant |

| | | | | Availability of information | | | Access to information | | Exchange of information | | | | | |
|----|---------------|-----------------------------------|-----------------------|-----------------------------|-------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-------------------|-------------------|
| | Jurisdiction | Type of Review | Type of Evaluation | 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 | Overall Rating |
| 51 | Liechtenstein | Phase 1 + Supplementary + Phase 2 | 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 Compliant |
| | | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Largely Compliant | Partially Compliant | Compliant | Largely Compliant | Partially Compliant | Largely Compliant | |
| 52 | Lithuania | Phase 1 + Phase 2 | 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 | |
| 53 | Luxembourg | Phase 1 + Phase 2 + 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 |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Largely Compliant | Compliant | Compliant | |
| 54 | Macao, China | Phase 1 + Phase 2 | 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 Compliant |
| | | | Phase 2 Rating | Partially Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 55 | Malaysia | Phase 1 + Phase 2 | 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 Compliant |
| | | | Phase 2 Rating | Partially Compliant | Largely Compliant | Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating | |
|----|--------------|-----------------------------------|-----------------------|-----------------------------|-------------------|-------------------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-----------------|-------------------|-------------------|
| | | | | 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 | | |
| 56 | Malta | Phase 1 + | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Largely Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 57 | Mauritius | Combined + Supplementary (x2) | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Largely Compliant |
| | | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 58 | Mexico | Phase 1 + | Phase 1 Determination | In place | 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 | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 59 | Monaco | Phase 1 + Supplementary + Phase 2 | Phase 1 Determination | In place | In place | In place | In place | In place, but | In place | In place, but | In place | In place | In place | Not assessed | Largely Compliant |
| | | | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 60 | Montserrat | Phase 1 + | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Largely Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |

| | | | | Availability of information | | | Access to information | | Exchange of information | | | | | |
|----|--------------|----------------|-----------------------|-----------------------------|---------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-------------------|-------------------|
| | Jurisdiction | Type of Review | Type of Evaluation | 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 | Overall Rating |
| 61 | Netherlands | 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 Compliant |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | |
| 62 | New Zealand | 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 |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 63 | 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 | |
| 64 | Philippines | Phase 1 + | 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 | Largely Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Partially Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 65 | Poland | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Non-compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating |
|----|---------------------|-------------------------|-----------------------|-----------------------------|-------------------|-------------------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-------------------|---------------------|
| | | | | 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 | |
| 66 | Portugal | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Partially Compliant | Compliant | Partially Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 67 | Qatar | 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 Compliant |
| | | Supplementary + Phase 2 | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 68 | Russian Federation | Phase 1 + | Phase 1 Determination | In place, but | In place | In place | In place, but | In place | In place, but | In place, but | In place | In place, but | Not assessed | Largely Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Compliant | Largely Compliant | Partially Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Largely Compliant | Compliant | |
| 69 | St. Kitts and Nevis | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 70 | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Non-Compliant | Compliant | Partially Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |

| | | | | Availability of information | | | Access to information | | Exchange of information | | | | | |
|----|-----------------|--|-----------------------|-----------------------------|---------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-------------------|---------------------|
| | Jurisdiction | Type of Review | Type of Evaluation | 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 | Overall Rating |
| 71 | Samoa | 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 | Partially Compliant |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Partially Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 72 | San Marino | Phase 1 + Supplementary + Phase 2 | 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 |
| | | | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 73 | The Seychelles | Phase 1 + Supplementary + Phase 2+ [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 |
| | | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 74 | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | |
| 75 | Slovak Republic | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Partially Compliant | Largely Compliant | Largely Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating |
|----|--------------------------------|----------------|-----------------------|-----------------------------|---------------------|-------------------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|---------------------|
| | | | | 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 | |
| 76 | 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 |
| | | Phase 2 | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 77 | 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 | |
| 78 | 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 |
| | | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | |
| 79 | Sint Maarten | Phase 1 + | Phase 1 Determination | In place | In place | In place | In place | In place, but | In place | In place | In place | In place | Not assessed | Partially Compliant |
| | | Phase 2 | Phase 2 Rating | Partially Compliant | Partially Compliant | Compliant | Partially Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Partially Compliant | |
| 80 | St. Vincent and the Grenadines | 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 Compliant |
| | | Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |

| | | | | Availability of information | | | Access to information | | Exchange of information | | | | | |
|----|---------------------|-----------------------------------|-----------------------|-----------------------------|-------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|---------------------|---------------------|
| | Jurisdiction | Type of Review | Type of Evaluation | 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 | Overall Rating |
| 81 | Sweden | 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 | |
| 82 | Turkey ¹ | 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 Compliant |
| | | | Phase 2 Rating | Non-Compliant | Compliant | Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Compliant | Largely Compliant | Partially Compliant | |
| 83 | Turks and Caicos | Phase 1 + Supplementary + Phase 2 | 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 Compliant |
| | | | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 84 | United Kingdom | Combined + Supplementary | 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 Compliant |
| | | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| 85 | 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 Compliant |
| | | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |

| | Jurisdiction | Type of Review | Type of Evaluation | Availability of information | | | Access to information | | Exchange of information | | | | | Overall Rating |
|----|--------------|-----------------------------------|-----------------------|-----------------------------|-------------------|-----------|-----------------------|----------------------------|-------------------------|----------------------------|----------------------|----------------------------|-------------------|-------------------|
| | | | | 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 | |
| 86 | Uruguay | Phase 1 + Supplementary + Phase 2 | 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 Compliant |
| | | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Partially Compliant | Partially Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | |

¹ 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 recognises 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 this document relates to the area under the effective control of the Government of the Republic of Cyprus.