## **OECD PROGRESS REPORT**

## A PROGRESS REPORT ON THE JURISDICTIONS SURVEYED BY THE OECD GLOBAL FORUM IN IMPLEMENTING THE INTERNATIONALLY AGREED TAX STANDARD\*

Progress made as at 18 May, 2012 (Original Progress Report 2<sup>nd</sup> April 2009)

## Jurisdictions that have substantially implemented the internationally agreed tax standard

Andorra Curacao Japan Anguilla Cyprus

Cyprus Czech Republic Antigua and Barbuda Argentina Denmark Aruba Dominica Australia Estonia Austria Finland The Bahamas France Bahrain Germany Barbados Gibraltar Belgium Greece Belize Grenada Bermuda Guernsey

Brazil Hong Kong, China

British Virgin Islands Hungary Brunei Iceland India Canada Cayman Islands Indonesia Chile Ireland China Isle of Man Cook Islands Israel Costa Rica Italy