

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

| | | | | Availability o | of Information | | Access to In | formation | Exchange of I | nformation | | | | |
|---|--------------|----------------------------|--------------------------|----------------------|------------------------|-----------|-------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|----------------------------------|------------------------|-------------------|
| | Jurisdiction | Type of Review | Type of Evaluation | A1 – Ownership | A2 - Accounting | A3 – Bank | B1 – Access Power | B2 – Rights and Safeguards | C1 – EOI instruments | C2 – Network of Agreements | C3 – Confidentiality | C4 – Rights and Safeguards | C5 – Timely EOI | Overall Rating |
| 1 | Argontina | 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 |
| 1 | Argentina | Argentina Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Partially Compliant | Compliant |
| 2 | 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 |
| 2 | Australia | combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 3 | 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 |
| J | Austria | Phase 2 | Phase 2 Rating | Non- compliant | Compliant | Compliant | Partially Compliant | Partially Compliant | Partially Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant |
| 4 | The Bahamas | 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 |
| 4 | | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 5 | 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 |
| 5 | Dallialli | Phase 2 | Phase 2 Rating | Largely Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 6 | Belgium | 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 |
| D | Beigium | Supplementary + Phase 2 | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 7 | 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 |
| , | Berniuua | + Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant |
| 8 | 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 |
| ŏ | DI dZII | Phase 2 | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Partially Compliant | Largely Compliant | Compliant | Compliant | Compliant | Partially Compliant | Compliant |
| 9 | 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 |
| J | Canada | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | compliant |



| | Jurisdiction | Type of Review | Type of Evaluation | A1 – Ownership | A2 - Accounting | A3 – Bank | B1 – Access Power | B2 – Rights and Safeguards | C1 – EOI instruments | C2 – Network of Agreements | C3 – Confidentiality | C4 – Rights and Safeguards | C5 – Timely EOI | Overall Rating |
|----|--------------|---|--------------------------|------------------------|----------------------|-----------|-------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|----------------------------------|------------------------|-------------------|
| 10 | Cayman | 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 |
| 10 | Islands | Supplementary + Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 11 | 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 |
| 11 | China | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 10 | Guarante | 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- |
| 12 | Cyprus | Phase 2 | Phase 2 Rating | Partially Compliant | Non- compliant | Compliant | Non- compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Partially Compliant | compliant |
| 13 | 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 |
| 15 | Denmark | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | |
| 14 | Estania | 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 |
| 14 | Estonia | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant |
| 15 | Finland | Cambinal | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Compliant |
| 15 | Fillianu | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 16 | France | Courte in a d | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Compliant |
| 10 | France | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 17 | Cormonia | 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 |
| 17 | Germany | Compined | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 18 | Croose | 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 |
| 10 | Greece | Combined | Phase 2 Rating | Partially Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |



| | Jurisdiction | Type of Review | Type of Evaluation | A1 – Ownership | A2 - Accounting | A3 – Bank | B1 – Access Power | B2 – Rights and Safeguards | C1 – EOI instruments | C2 – Network of Agreements | C3 – Confidentiality | C4 – Rights and Safeguards | C5 – Timely EOI | Overall Rating |
|----|--------------|----------------------|--------------------------|------------------------|----------------------|-----------|-------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|----------------------------------|-----------------------|-------------------|
| 19 | | 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 |
| 19 | Guernsey | Phase 2 | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant |
| 20 | Hong Kong, | 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 |
| 20 | China | Phase 2 | Phase 2 Rating | Partially Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Partially Compliant | Compliant | Compliant | Compliant | Compliant |
| 21 | 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 |
| 21 | ICeland | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 22 | La dia | 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 |
| 22 | India | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 22 | lucio d | 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 |
| 23 | Ireland | | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 24 | | | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place | In place | In place | Not assessed | Compliant |
| 24 | Isle of Man | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant |
| 25 | the lu | 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 |
| 25 | Italy | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely | Compliant |
| 26 | Inneine | 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 |
| 26 | Jamaica | Phase 2 | Phase 2 Rating | Partially Compliant | Largely Compliant | Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 27 | lanan | 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 |
| 27 | Japan | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |



| | Jurisdiction | Type of Review | Type of Evaluation | A1 – Ownership | A2 - Accounting | A3 – Bank | B1 – Access Power | B2 – Rights and Safeguards | C1 – EOI instruments | C2 – Network of Agreements | C3 – Confidentiality | C4 – Rights and Safeguards | C5 – Timely EOI | Overall Rating |
|----|--------------|----------------------------|--------------------------|------------------------|------------------------|-----------|-------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|----------------------------------|------------------------|-------------------|
| 28 | Jersey | Combined | Phase 1 Determination | In place | In place, but | In place | In place, but | In place | In place, but | In place | In place | In place | Not assessed | Largely |
| 28 | Jeisey | combined | Phase 2 Rating | Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 29 | 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 |
| 29 | Republic of | Combined | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 30 | 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- |
| 50 | 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 |
| 21 | 31 | 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 |
| 31 | | Phase 2 | Phase 2 Rating | Partially Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 32 | Malta | 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 |
| 32 | Ivialta | | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 33 | Mouritius | 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 |
| 33 | Mauritius | Supplementary + Phase 2 | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Largely Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 34 | Managa | 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 |
| 54 | Monaco | Supplementary + Phase 2 | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 25 | 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 |
| 35 | Netherlands | Combined | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 36 | Now Zoolood | 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 |
| 50 | New Zealand | Complined | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |



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|----|---------------|---|--------------------------|----------------------|------------------------|-----------|-------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|----------------------------------|-----------------------|----------------------|
| 37 | 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 |
| 57 | Norway | combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | compliant |
| 38 | 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 |
| 30 | Philippines | Phase 2 | Phase 2 Rating | Largely Compliant | Partially Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 20 | 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 |
| 39 | Qatar | Supplementary + Phase 2 | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| | . | 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 |
| 40 | San Marino | | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | |
| | The | Phase 1 + Supplementary + Phase 2 | 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- |
| 41 | Seychelles | | Phase 2 Rating | Non- compliant | Non- compliant | Compliant | Compliant | Compliant | Partially Compliant | Partially Compliant | Compliant | Compliant | Largely Compliant | compliant |
| | c: | 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 |
| 42 | Singapore | Phase 2 | Phase 2 Rating | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant |
| 42 | Courth 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 |
| 43 | South Africa | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| | | | Phase 1 Determination | In place | In place | In place | In place | In place | In place | In place, but | In place | In place | Not assessed | |
| 44 | Spain | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant |
| 45 | Guadaa | 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 |
| 45 | Sweden | Combined | Phase 2 Rating | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |



| | Jurisdiction | Type of Review | Type of Evaluation | A1 – Ownership | A2 - Accounting | A3 – Bank | B1 – Access Power | B2 – Rights and Safeguards | C1 – EOI instruments | C2 – Network of Agreements | C3 – Confidentiality | C4 – Rights and Safeguards | C5 – Timely EOI | Overall Rating |
|----|----------------|---|--------------------------|------------------------|----------------------|-----------|-------------------------|----------------------------------|-------------------------|----------------------------------|-------------------------|----------------------------------|------------------------|------------------------|
| 46 | Turks and | 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 |
| 40 | Caicos | Supplementary + Phase 2 | Phase 2 Rating | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 47 | Teday | Cauchined | 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 |
| 47 | Turkey | Combined | Phase 2 Rating | Non- compliant | Compliant | Compliant | Partially Compliant | Compliant | Largely Compliant | Compliant | Compliant | Largely Compliant | Partially Compliant | |
| 48 | United | 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 |
| 48 | Kingdom | | Phase 2 Rating | Largely Compliant | Compliant | Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Largely Compliant | Compliant |
| 40 | United | 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 |
| 49 | States | Combined | Phase 2 Rating | Largely Compliant | Largely Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Compliant |
| 50 | Virgin Islands | 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 | Non- |
| 50 | (British) | | Phase 2 Rating | Partially Compliant | Non- compliant | Compliant | Non- compliant | Compliant | Compliant | Compliant | Compliant | Compliant | Non- compliant | compliant |