

## ANNEX 2: 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 Power	B2 – Rights and Safeguards	C1 – EOI instruments	C2 – Network of Agreements	C3 – Confidentiality	C4 – Rights and Safeguards	C5 – Timely EOI	
1	Andorra	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	Not assessed	Yes
2	Anguilla	Phase 1	In place, but	Not in place	In place	In place, but	In place	In place	In place	In place	In place	Not assessed	Yes
3	Antigua and Barbuda	Phase 1 + Supplementary	In place	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
4	Argentina	Combined	In place	In place	In place	In place	In place	In place	In place, but	In place	In place	Not assessed	-
5	Aruba	Phase 1	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	Yes
6	Australia	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
7	Austria	Phase 1	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	Yes
8	The Bahamas	Phase 1	In place	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
9	Bahrain	Phase 1	In place	In place, but	In place	In place, but	In place, but	In place, but	In place	In place	In place	Not assessed	Yes
10	Barbados	Phase 1 + Supplementary	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	Yes
11	Belgium	Phase 1 + Supplementary	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
12	Bermuda	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
13	Botswana	Phase 1	In place, but	In place, but	In place	Not in place	In place	Not in place	Not in place	Not in place	In place	Not assessed	No

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14	Brazil	Phase 1	In place	In place	In place	In place	In place, but	In place, but	In place	In place	In place	Not assessed	Yes
15	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
16	Canada	Combined	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
17	Cayman Islands	Phase 1 + Supplementary	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
18	Chile	Phase 1	In place, but	In place	In place	In place, but	In place, but	In place	In place	In place	In place	Not assessed	Yes
19	China	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
20	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
21	Costa Rica	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
22	Curacao	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
23	Cyprus	Phase 1	In place, but	Not in place	In place	In place, but	In place, but	In place	In place, but	In place	In place	Not assessed	Yes
24	Czech Republic	Phase 1	Not in place	In place	In place	In place, but	In place	In place	In place	In place	In place, but	Not assessed	Yes
25	Denmark	Combined	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
26	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
27	Estonia	Phase 1 + Supplementary	In place, but	In place	In place	In place	In place	In place	In place	In place, but	In place	Not assessed	Yes
28	France	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
29	FYROM	Phase 1	In place	In place	In place	In place	In place, but	In place	In place	In place	In place	Not assessed	Yes
30	Germany	Combined	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-

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31	Ghana	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
32	Gibraltar	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
33	Greece	Combined	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
34	Grenada	Phase 1	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	Yes
35	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
36	Guernsey	Phase 1	In place	In place, but	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
37	Hong Kong, China	Phase 1	In place, but	In place	In place	In place, but	In place	In place, but	In place, but	In place	In place	Not assessed	Yes
38	Hungary	Phase 1	Not in place	In place, but	In place	In place, but	In place, but	In place, but	In place	In place	In place, but	Not assessed	Yes
39	India	Phase 1	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
40	Indonesia	Phase 1	In place, but	In place, but	In place	Not in place	In place	In place, but	In place, but	In place	In place	Not assessed	Yes
41	Ireland	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
42	Isle of Man	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
43	Italy	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
44	Japan	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
45	Jamaica	Phase 1	In place, but	In place, but	In place	Not in place	In place, but	Not in place	In place	In place	In place	Not assessed	Yes
46	Jersey	Combined	In place	In place, but	In place	In place, but	In place	In place, but	In place	In place	In place	Not assessed	-
47	Korea, Republic of	Combined	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-

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48	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
49	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
50	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
51	Luxembourg	Phase 1	Not in place	In place	In place	In place, but	In place	In place, but	In place	In place	In place	Not assessed	Yes
52	Macao, China	Phase 1	In place, but	In place, but	In place	In place	In place	In place	In place, but	In place	In place	Not assessed	Yes
53	Malaysia	Phase 1	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	Yes
54	Malta	Phase 1	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
55	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
56	Mauritius	Combined + Supplementary	In place, but	In place, but	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
57	Mexico	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
58	Monaco	Phase 1 + Supplementary	In place	In place	In place	In place	In place, but	In place	In place, but	In place	In place	Not assessed	Yes
59	Montserrat	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
60	Netherlands	Combined	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
61	New Zealand	Combined	In place, but	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
62	Niue	Phase 1	In place, but	In place, but	In place	In place	In place	Not in place	In place, but	In place	In place	Not assessed	No
63	Norway	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
64	Panama	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, but	Not assessed	No

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65	Philippines	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
66	Qatar	Phase 1 + Supplementary	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
67	Russia	Phase 1	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	Yes
68	St. Kitts and Nevis	Phase 1	In place	In place, but	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
69	St. Lucia	Phase 1	In place	Not in place	In place	In place, but	In place	In place, but	In place	In place	In place, but	Not assessed	Yes
70	St. Vincent and the Grenadines	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
71	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
72	San Marino	Phase 1 + Supplementary	In place	In place	In place	In place	In place, but	In place, but	In place, but	In place	In place	Not assessed	Yes
73	The Seychelles	Phase 1 + Supplementary	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
74	Singapore	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
75	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
76	Slovak Republic	Phase 1	In place, but	In place	In place	In place, but	In place	In place	In place	In place	In place, but	Not assessed	Yes
77	Slovenia	Phase 1	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes
78	Spain	Combined	In place	In place	In place	In place	In place	In place	In place, but	In place	In place	Not assessed	-
79	South Africa	Combined	In place	In place	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
80	Switzerland	Phase 1	Not in place	In place	In place	In place, but	In place, but	Not in place	In place, but	In place	In place	Not assessed	Conditional
81	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

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82	Turks and Caicos	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
83	United Arab Emirates	Phase 1	In place, but	Not in place	In place	Not in place	In place	Not in place	In place, but	In place	In place, but	Not assessed	No
84	United Kingdom	Combined	In place, but	In place	In place	Not in place	In place	In place, but	In place	In place	In place	Not assessed	-
85	United States	Combined	In place, but	In place, but	In place	In place	In place	In place	In place	In place	In place	Not assessed	-
86	Uruguay	Phase 1 + Supplementary	In place, but	In place	In place	In place, but	In place, but	In place	In place	In place	In place	Not assessed	Yes
87	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
88	Virgin Islands (British)	Phase 1 + Supplementary	In place, but	Not in place	In place	In place	In place	In place	In place	In place	In place	Not assessed	Yes