



**Transparency and Exchange of
Tax Information: Technical Assistance
and Capacity Building**

**Commonwealth Secretariat and IFC
Forum Conference**

Carlton House Terrace, London

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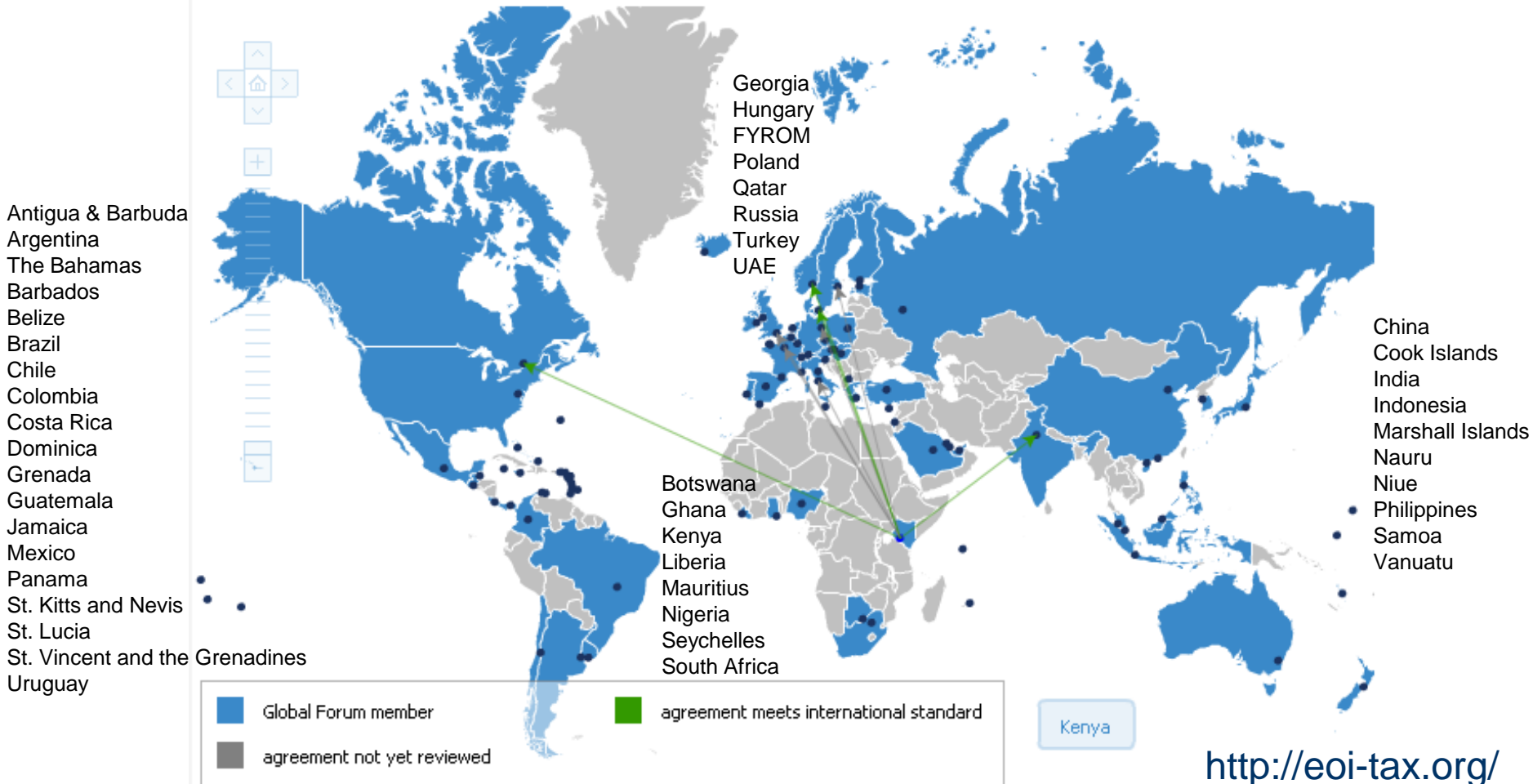
MEMBERSHIP

- All OECD, G20 and other jurisdictions covered by 2009 Assessment invited to be members
- 102 members to date
- Other jurisdictions will be invited to become members if:
 - They commit to the standard
 - They agree to be reviewed
 - They pay the fee

MEMBERSHIP

- Relevant international organisations invited as observers:
 - Asian Development Bank
 - Commonwealth Secretariat
 - European Bank for Reconstruction and Development
 - European Investment Bank
 - Inter-American Development Bank
 - International Finance Corporation
 - International Monetary Fund
 - United Nations
 - World Bank

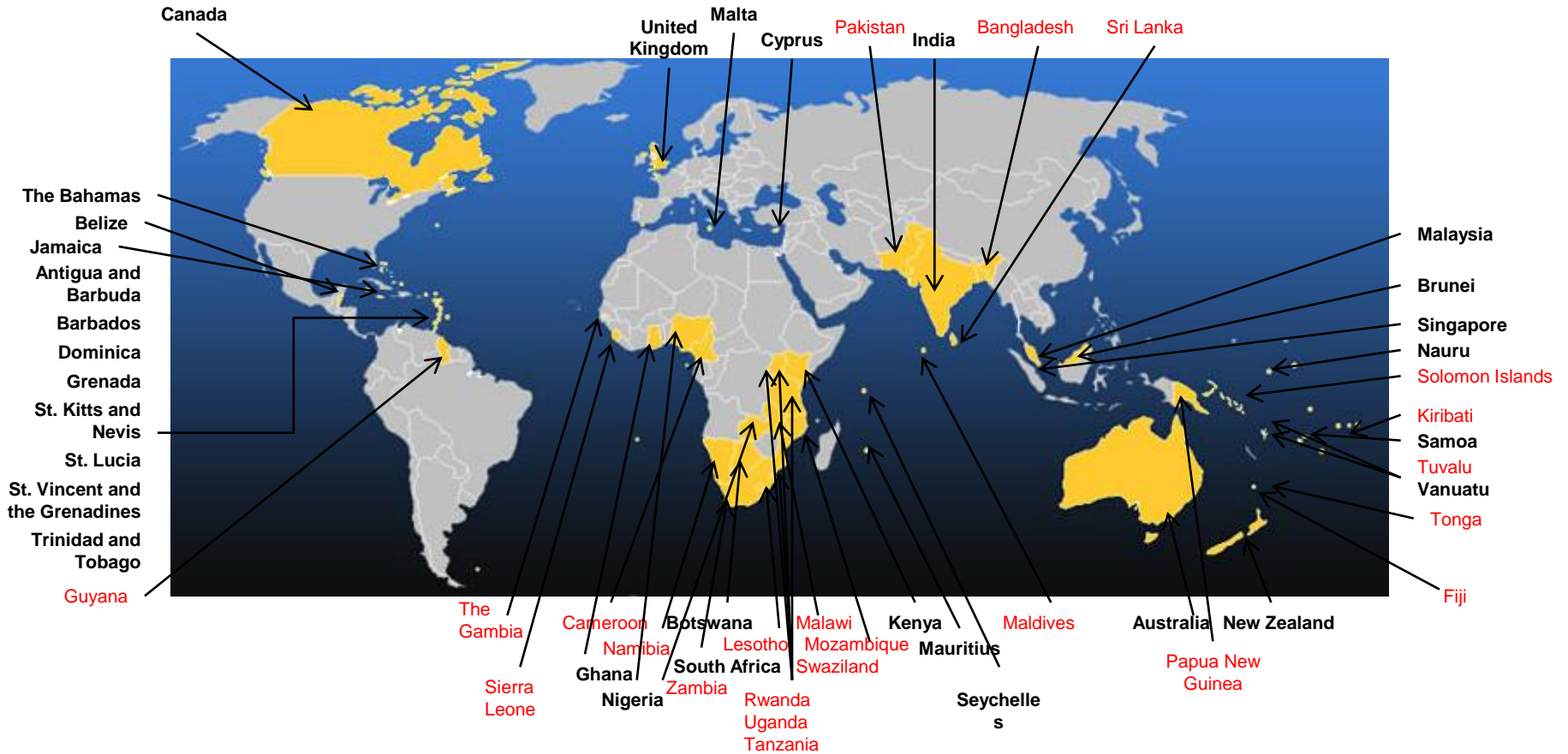
Eoi Portal – Membership



This map is for illustrative purposes and is without prejudice to the status of or sovereignty over any territory covered by this map.

Commonwealth Membership

31 out of 54



Black: Member of the Global Forum
Red: Non-members of the Global Forum

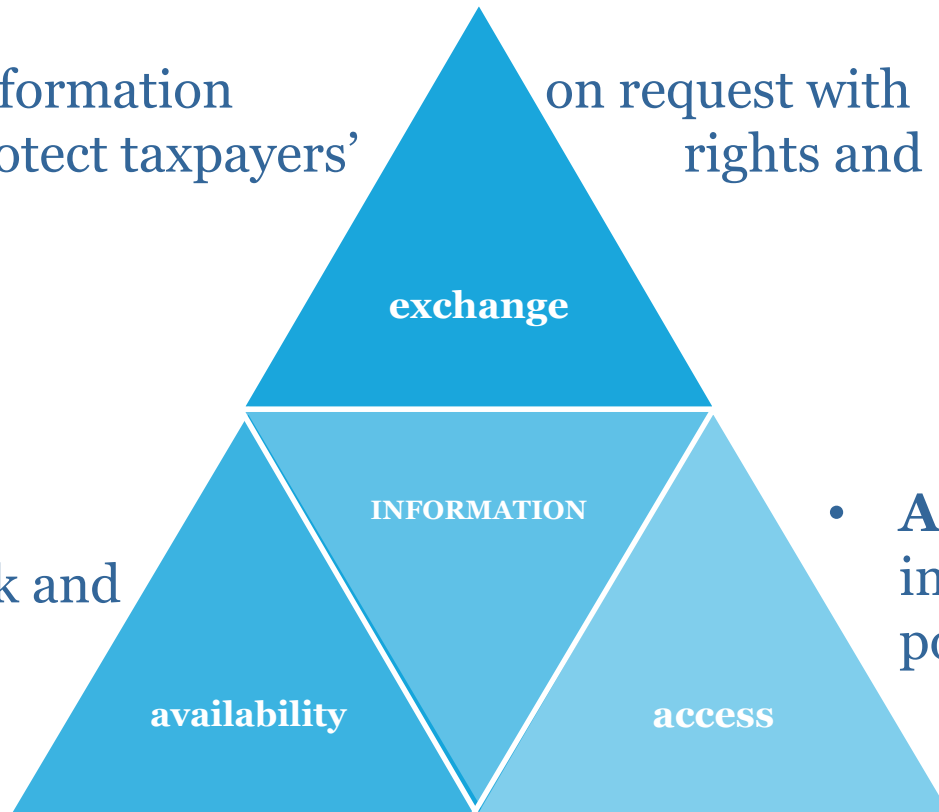
What we do

The Global Forum standards on transparency and exchange of information can be conceived of as a triangle or pyramid:

- **Exchange** of information on request with safeguards to protect taxpayers' confidentiality and rights and

- **Availability** of information particularly accounting, bank and ownership information

- **Access** to information and powers to obtain it



Thank You

Welcome to the Exchange of Tax Information Portal.

Home Library Key documents... Select a jurisdiction

OECD

The Exchange of Tax Information Portal is an initiative of the [Global Forum on Transparency and Exchange of Information for Tax Purposes](#). The Global Forum conducts peer reviews of its member jurisdictions' ability to co-operate with other tax administrations in accordance with the internationally agreed standard. The standard provides for exchange of information on request where it is foreseeably relevant to the administration and enforcement of the domestic tax laws of the requesting jurisdiction. Effective exchange of information requires that jurisdictions ensure information is available, that it can be obtained by the tax authorities and that there are mechanisms in place allowing for the exchange of that information. The Global Forum's peer review process examines both the legal and regulatory aspects of exchange (Phase 1 reviews) and the exchange of information in practice (Phase 2). The EOI Portal will track the development of these peer reviews, including changes that jurisdictions make in response to the Global Forum's recommendations.

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Global Forum member
agreement meets international standard
agreement not yet reviewed

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Visit the EOI Portal at:

www.eoi-tax.org