



## 33 Jurisdictions Committed to Improving Transparency and Establishing Effective Exchange of Information in Tax Matters

The 33 committed jurisdictions are:

<a href="#"><u>Anguilla</u></a> (1)	<a href="#"><u>Cook Islands</u></a> (3)	<a href="#"><u>Malta</u></a>	<a href="#"><u>San Marino</u></a>
<a href="#"><u>Antigua and Barbuda</u></a>	<a href="#"><u>Cyprus</u></a>	<a href="#"><u>Mauritius</u></a>	<a href="#"><u>Seychelles</u></a>
<a href="#"><u>Aruba</u></a> (2)	<a href="#"><u>Dominica</u></a>	<a href="#"><u>Montserrat</u></a> (1)	<a href="#"><u>St. Lucia</u></a>
<a href="#"><u>Bahamas</u></a>	<a href="#"><u>Gibraltar</u></a> (1)	<a href="#"><u>Nauru</u></a>	<a href="#"><u>St. Kitts &amp; Nevis</u></a>
<a href="#"><u>Bahrain</u></a>	<a href="#"><u>Grenada</u></a>	<a href="#"><u>NetherlandsAntilles</u></a> (2)	<a href="#"><u>St. Vincent and the Grenadines</u></a>
<a href="#"><u>Bermuda</u></a> (1)	<a href="#"><u>Guernsey</u></a> (4)	<a href="#"><u>Niue</u></a> (3)	<a href="#"><u>Turks &amp; Caicos Islands</u></a> (1)
<a href="#"><u>Belize</u></a>	<a href="#"><u>Isle of Man</u></a> (4)	<a href="#"><u>Panama (Spanish), (English)</u></a>	<a href="#"><u>US Virgin Islands</u></a> (5)
<a href="#"><u>British VirginIslands</u></a> (1)	<a href="#"><u>Jersey</u></a> (4)	<a href="#"><u>Samoa</u></a>	<a href="#"><u>Vanuatu</u></a>
<a href="#"><u>Cayman Islands</u></a> (1)			

[Letter](#) from the OECD's Secretary General, Donald J. Johnston, to the Minister of Finance of Aruba, Dr. Robertico R. Croes.

1. Overseas Territory of the United Kingdom.
2. Aruba, the Netherlands Antilles and the Netherlands are the three countries of the Kingdom of the Netherlands.
3. Fully self-governing country in free association with New Zealand.
4. Dependency of the British Crown.
5. External Territory of the United States.

The OECD has determined that three other jurisdictions - [Barbados](#), [Maldives](#), and [Tonga](#) - identified in the 2000 Progress Report as tax havens should not be included in the List of Unco-operative Tax Havens.

- Barbados will not be included in the list because it has longstanding information exchange arrangements with other countries, which are found by its treaty partners to operate in an effective manner. Barbados is also willing to enter into tax information exchange arrangements with those OECD Member countries with which it currently does not have such arrangements. Barbados has in place established procedures with respect to transparency. Moreover, recent legislative changes made by Barbados have enhanced the transparency of its tax and regulatory rules.

The OECD has determined after careful review of the current laws and practices of Tonga and the Maldives that these jurisdictions do not meet the tax haven criteria.

Also available: [33 Juridictions qui ont pris un engagement \(French\)](#)

Related documents: [List of Unco-operative Tax Havens - \(English\)](#)

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