

# Foreword

The OECD hosted Global Forum on Transparency and Exchange of Information for Tax Purposes (the Global Forum) provides a multilateral response to tackle offshore tax evasion. It brings together over 160 jurisdictions dedicated to improving transparency and the exchange of information for tax purposes.

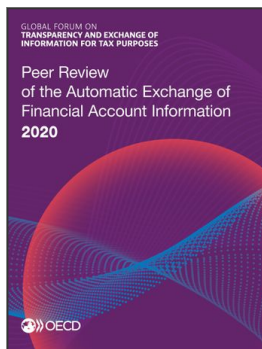
The Global Forum promotes and ensures the effective implementation of two complementary international standards: the exchange of information on request (EOIR) and the automatic exchange of financial account information (AEOI), both of which provide for closer co-operation between tax authorities worldwide so that they can obtain information necessary to ensure tax compliance.

The OECD developed the Standard for Automatic Exchange of Financial Account Information in Tax Matters (AEOI Standard) in 2014, working with the G20. It provides for the annual exchange of a predefined set of information on financial accounts held by non-resident individuals and entities between tax authorities. The Global Forum has been supporting, monitoring and reviewing the implementation of the AEOI Standard since its inception. It has published detailed yearly reports on the implementation of the AEOI Standard by all participating jurisdictions since exchanges commenced in 2017.

This report, for the first time, presents the results of the peer reviews conducted by the Global Forum with respect to the domestic and international legal frameworks put in place by the first 100 jurisdictions to implement the AEOI Standard.

The Global Forum is also conducting peer reviews with respect to the effectiveness of the implementation of the AEOI Standard in practice, the results of which are expected to be published in 2022.

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