Professional Finance Broker from Switzerland

AEOI: STATUS OF COMMITMENTS

The table below summarizes the intended implementation timelines of the new standard

As at 18 March, 2015

JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2017

Anguilla, Argentina, Barbados, Belgium, Bermuda, British Virgin Islands, Bulgaria, *Cayman Islands, Chile, Colombia, Croatia, Curaçao, Cyprus, Czech Republic, Denmark, Dominica, Estonia, Faroe Islands,*Finland, France, Germany, Gibraltar, Greece, Greenland,*Guernsey, Hungary, Iceland, India, Ireland, Isle of Man, Italy, Jersey, Korea, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mauritius, Mexico, Montserrat, Netherlands, Niue, Norway, Poland, Portugal, Romania, San Marino, Seychelles, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Trinidad and Tobago, Turks and Caicos Islands, United Kingdom, Uruquay

JURISDICTIONS UNDERTAKING FIRST EXCHANGES BY 2018

Albania, Andorra, Antigua and Barbuda, Aruba, Australia, Austria, The Bahamas, Belize, Brazil, Brunei Darussalam, Canada, China, Costa Rica, Ghana, Grenada, Hong Kong (China), Indonesia, Israel, Japan, Marshall Islands, Macao (China), Malaysia, Monaco, New Zealand, Oatar, Russia, Saint Kitts and Nevis, Samoa, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Singapore, Saint Maarten, Switzerland, Turkey, United Arab Emirates (UAE)

JURISDICTIONS THAT HAVE NOT INDICATED A TIMELINE OR THAT HAVE NOT YET COMMITTED

Bahrain, Cook Islands, Nauru, Panama, Vanuatu

OECD goal continues to be to build a stronger, cleaner and fairer world.