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The original members of the Global Forum consisted of OECD countries and jurisdictions that had agreed to implement transparency and exchange of information for tax purposes. The Global Forum was restructured in September 2009 in response to the G20 call to strengthen implementation of these standards.

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The Global Forum on Transparency and Exchange of Information for Tax Purposes is a multilateral framework for tax transparency and information sharing, within which over 150 jurisdictions participate on an equal footing.

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The Global Forum on Transparency and Exchange of Information for Tax Purposes is the multilateral framework within which work in the area of tax transparency and exchange of information is carried out by over 90 jurisdictions which participate in the work of the Global Forum on an equal footing.

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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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The Global Forum on Transparency and Exchange of Information for Tax Purposes, founded in 2000 and restructured in September 2009, consists of OECD countries and other jurisdictions that agreed to implement tax related transparency and information exchange. It addresses tax evasion, tax havens, offshore financial centres, tax information exchange agreements, double taxation and money laundering. The forum works under the auspices of the OECD and G20. In 2000 it published a blacklist of 35 tax ha

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The Global Forum has just completed the first round of peer reviews of countries (2010-2016) and began the second round (2016-2020) under an improved and more challenging EOIR transparency standard. The outcomes of the first round of reviews show that the EOIR standard is already substantially implemented throughout the world.

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The Global Forum on Transparency and Exchange of Information for Tax Purposes, which brings together 91 countries and territories, including both OECD and non-OECD countries, has begun a peer review process. The review will be carried out in two phases: assessment of the legislative and regulatory framework (Phase 1) and an assessment of the effective implementation practice (Phase 2).

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