



## Assessment Schedule for the Simplified Peer Review Process

	Batch 1	Batch 2	Batch 3	Batch 4	Batch 5	Batch 6	Batch 7	Batch 8
<b>Launch date</b>	30 January 2023	7 April 2023	31 July 2023	Mid November 2023	End January 2024	End May 2024	Mid November 2024	End May 2025
<b>Reviewed jurisdictions*</b>	Albania	Antigua and Barbuda	Benin	Azerbaijan	Anguilla	Andorra	Aruba	Angola
	Belize	Botswana	Burkina Faso	Brunei Darussalam	Armenia	Bahamas	Bahrain	Barbados
	Cook Islands	Colombia	Dominica	Curaçao	Bosnia and Herzegovina	Bermuda	Bulgaria	Cameroon
	Costa Rica	Egypt	Grenada	Gabon	Chile	British Virgin Islands	Cabo Verde	Djibouti**
	Dominican Republic	Lithuania	Iceland	Isle of Man	Cote d'Ivoire	Congo	Cayman Islands	Guernsey (Bailiwick of)
	Jamaica	Nigeria	Montenegro	Jersey	Democratic Republic of the Congo	Faroe Islands	Eswatini	Liberia
	Jordan	North Macedonia	Peru	Mauritania	Georgia	Kenya	Gibraltar	Namibia
	Mauritius	Serbia	Saint Lucia	Monaco	Maldives	Macau, China	Greenland	Saint Kitts and Nevis
	Pakistan	Seychelles	Samoa	San Marino	Mongolia	Paraguay	Montserrat	Saint Vincent and the Grenadines
	Zambia	Sri Lanka	Senegal	Saudi Arabia	Panama	Sierra Leone	Oman	Trinidad and Tobago
				Togo	Papua New Guinea	Uruguay	United Arab Emirates	Ukraine

### Notes

\* Haiti, Honduras and Turks and Caicos Islands have not been added in the schedule as they have not signed any tax treaties.

\*\* Subject to entry into force of Djibouti's one tax treaty.

More information: <http://oe.cd/bepsaction14>



## **Assessment Schedule for the Full Peer Review Process (2024 onwards)**

*The schedule for the full peer review process will be published at the end of 2023.*



## Assessment Schedule for Stage 1 Peer Reviews and Stage 2 Peer Monitoring (Initial Peers Reviews completed in 2022)

	1 <sup>st</sup> batch	2 <sup>nd</sup> batch	3 <sup>rd</sup> batch	4 <sup>th</sup> batch	5 <sup>th</sup> batch	6 <sup>th</sup> batch	7 <sup>th</sup> batch	8 <sup>th</sup> batch	9 <sup>th</sup> batch	10 <sup>th</sup> batch
Launch of stage 1 peer review	5 December 2016	7 March 2017	7 July 2017	29 December 2017	10 April 2018	31 August 2018	31 December 2018	27 March 2019	30 August 2019	20 December 2019
Launch of stage 2 peer monitoring	September 2018	October 2018	February 2019	August 2019	October 2019	May 2020	August 2020	December 2020	May 2021	October 2021
	Belgium	Austria	Czech Republic	Australia	Estonia	Argentina	Brazil	Brunei	Andorra	Aruba
	Canada	France	Denmark	Ireland	Greece	Chile	Bulgaria	Curacao	Bahamas	Bahrain
	Netherlands	Germany	Finland	Israel	Hungary	Colombia	China	Guernsey	Bermuda	Barbados
	Switzerland	Italy	Korea	Japan	Iceland	Croatia	Hong Kong (China)	Isle of Man	British Virgin Islands	Gibraltar
	United Kingdom	Liechtenstein	Norway	Malta	Romania	India	Indonesia	Jersey	Cayman Islands	Greenland
	United States	Luxembourg	Poland	Mexico	Slovak Republic	Latvia	Russia	Monaco	Faroe Islands	Kazakhstan
		Sweden	Singapore	New Zealand	Slovenia	Lithuania	Saudi Arabia	San Marino	Macau (China)	Oman
			Spain	Portugal	Turkey	South Africa		Serbia	Morocco	Qatar
									Tunisia	Saint Kitts and Nevis
										Thailand
										Trinidad and Tobago
										United Arab Emirates
										Viet Nam

More information: <http://oe.cd/bepsaction14>

- Peer reviews for the following jurisdictions have been deferred: Albania, Antigua and Barbuda, Angola, Anguilla, Armenia, Belize, Benin, Bosnia and Herzegovina, Botswana, Burkina Faso, Cabo Verde, Cameroon, Congo, Cook Islands, Costa Rica, Côte d'Ivoire, Democratic Republic of Congo, Djibouti, Dominica, Dominican Republic, Egypt, Eswatini, Gabon, Georgia, Grenada, Haiti, Honduras, Jamaica, Jordan, Kenya, Liberia, Malaysia, Maldives, Mauritius, Mongolia, Montenegro, Montserrat, Namibia, Republic of North Macedonia, Nigeria, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Saint Lucia, Saint Vincent and the Grenadines, Senegal, Seychelles, Sierra Leone, Sri Lanka, Turks & Caicos Islands, Ukraine, Uruguay, Zambia.