



# BEPS Action 14: Peer Review and Monitoring



## Assessment Schedule for the Simplified Peer Review Process

	Batch 1	Batch 2	Batch 3	Batch 4	Batch 5	Batch 6	Batch 7	Batch 8	Batch 9
Launch date	30 January 2023	7 April 2023	31 July 2023	10 November 2023	2 February 2024	5 June 2024	5 February 2025	5 June 2025	10 November 2025
Reviewed jurisdictions*	Albania	Antigua and Barbuda	Benin	Azerbaijan	Armenia	Andorra	Aruba	Angola	Cayman Islands
	Belize	Botswana	Burkina Faso	Brunei Darussalam	Bosnia and Herzegovina	Bahamas	Bahrain	Barbados	Djibouti**
	Cook Islands	Colombia	Dominica	Curaçao	Côte d'Ivoire	Bermuda	Cabo Verde	Fiji	Moldova
	Costa Rica	Egypt	Grenada	Gabon	Democratic Republic of the Congo	British Virgin Islands	Cameroon	Gibraltar	Montserrat
	Dominican Republic	Lithuania	Iceland	Isle of Man	Georgia	Congo	Eswatini	Liberia	Namibia
	Jamaica	Nigeria	Montenegro	Jersey	Maldives	Faroe Islands	Guernsey	Oman	Philippines
	Jordan	North Macedonia	Peru	Mauritania	Mongolia	Kenya	Greenland	Saint Vincent and the Grenadines	Saint Kitts and Nevis
	Mauritius	Serbia	Saint Lucia	Monaco	Panama	Macau, China	United Arab Emirates	Trinidad and Tobago	Ukraine
	Pakistan	Seychelles	Samoa	San Marino	Papua New Guinea	Paraguay	-	-	Uzbekistan
	Zambia	Sri Lanka	Senegal	Togo	-	Sierra Leone	-	-	-
						Uruguay	-	-	-

### Notes

\* Anguilla, 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

	Batch 1	Batch 2	Batch 3	Batch 4	Batch 5	Batch 6	Batch 7	Batch 8	Batch 9
Launch date	April 2024	July 2024	November 2024	February 2025	April 2025	November 2025	February 2026	April 2026	November 2026
Reviewed jurisdictions	Belgium	Austria	Czechia	Denmark	Argentina	Australia	Egypt	Bulgaria	Israel
	Canada	Germany	France	Finland	Chile	Brazil	Korea	Indonesia	Singapore
	Croatia	Ireland	Italy	Morocco	China (People's Republic of)	Greece	Mexico	Kazakhstan	Slovak Republic
	Estonia	Luxembourg	Japan	Norway	Hong Kong (China)	Hungary	Qatar	Lithuania	South Africa
	Liechtenstein	Malta	Latvia	Romania	Netherlands	India	Poland	Portugal	Thailand
	United Kingdom	United States	Malaysia	Spain	Sweden	Kuwait	Switzerland	Slovenia	Türkiye
					New Zealand	Tunisia	Saudi Arabia	Viet Nam	

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

## Assessment Schedule for Stage 1 Peer Reviews and Stage 2 Peer Monitoring (Initial Peer 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.