GLOBAL FORUM UPDATE

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America, Europe, Asia, Pacific and Caribbean

OECD
BETTER POLICIES FOR BETTER LIVES

Review processes to ensure an effective CRS

Pre and post exchanges	Around start of exchanges	Early years of exchanges	After early exchanges
CDS assessments	Assess CRS legal frameworks (domestic and international)	Initial (desk-based) effectiveness reviews	Second-round CRS effectiveness reviews
Covered in previous presentation	114 jurisdictions assessed so far	104 jurisdictions assessed so far	First 90+ jurisdiction reports published in 2026

Second round effectiveness reviews

- Currently **75 interim reports** approved by the APRG, 14 more scheduled for the APRG's next meeting next month; process in respect of the remaining 8 jurisdictions is underway

- All interim reports will be updated in 2026 with the latest information. Key dates:

Action	Date
Advanced ACFQ submission deadline (earlier possible)	**31 January**
PIQ submission deadline	**28 February**
Final ACFQ submission deadline	**30 April**
Final relevant updates from Assessed Jurisdictions	**30 June**
Adoption and publication of final reports	**November**

Amended CRS – monitoring implementation
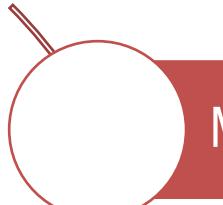
Most jurisdictions implementing to start exchanges in 2027
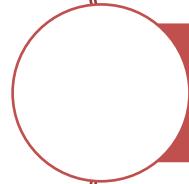
Transitional period for legal framework (but not the CRS XML Schema!) and process agreed

Monitoring Table available to all GF members

The Global Forum's CARF commitment process

The Global Forum's CARF commitment process was established in 2024

70 jurisdictions have committed to implement the CARF

Expected to commence exchanges by 2027 or 2028

The latest situation can be found on the Global Forum's website

Ensuring a level playing field is an ongoing process

Jurisdictions of Relevance

- Annual process – ensure ongoing coverage by identifying immediately relevant jurisdictions
- Enhanced monitoring of the crypto asset sector in some jurisdictions
- Refresh analysis and consider any improvements

Ensuring delivery of the commitments

- Commitments need to be delivered
- Several implementation steps needed
- Implementation monitoring questionnaire

Facilitating jurisdictions

- Identifying common approaches to implementation
- Providing tools to jurisdictions (see Step-by-Step Guide)
- Outreach and awareness raising

Progress of the Train the Trainer programmes

Phase	Coverage	Participants	Jurisdictions	Status	Outcome
Initial programme	5 zones	**117**	**56**	Ongoing (9 months)	Foundation built
Advanced sessions for certified trainers of the network	Global network	**94**	**44**	Ongoing (9 months)	Knowledge renewal
CRS administrative compliance	3 zones	**102**	**50**	**Completed** (6 months)	More than **800** officials trained locally

GLOBAL FORUM ON
TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES

Train the Trainer Programme -
Building sustainable and multipliable
EOI expertise in tax administrations
2025 Programme

))) OECD
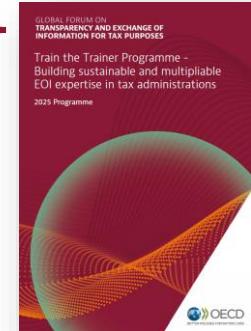
MONTSERRAT

I wish to express my sincere appreciation for the invaluable transfer of knowledge delivered throughout the program. The insights gained will undoubtedly strengthen our efforts to enhance compliance and improve the overall effectiveness of CRS audits conducted on Reporting Financial Institutions within our jurisdiction."

Most recent capacity-building initiatives

CARF Masterclass

- **470** participants from **61** jurisdictions

- **4** thematic sessions:

  - key definitions and nexus rules

  - background and legal basis

  - due diligence procedures

  - reporting and record-keeping obligations

❝ SPAIN
Congratulations for your hard work and thank you very much for the great materials you have provided us with. It has been very useful for us and it will be of great assistance to resolve questions in the moment the CARF will be implemented in Spain."

2025 ISM Days

- **500+** participants from **116** jurisdictions

- Key topics:

  - the use of artificial intelligence in tax administrations

  - securing active directory environments

  - security by design

  - network segmentation to protect sensitive taxpayer data.

❝ Cabo Verde
I plan to apply the knowledge gained in network segmentation to design and implement policies that will support my colleagues in their adoption and effective use."

Recent knowledge tools

- New e-Learning Module on Completing the new Confidentiality and Data Safeguard Assessment Questionnaire

- New Guidance on implementation of a secure perimeter for AEOI purposes (EN)

- Overall Information Security Policy for a Secure Perimeter (EN)

- Change Management Policy Template with model change management process (EN)
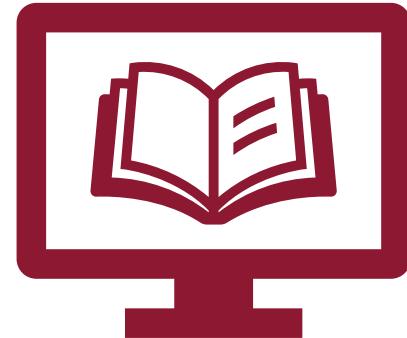
Thank you

For more information

https://oe.cd/tax-transparency

https://x.com/OECDtax

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OECD

In 2025, the capacity-building programme of the Global Forum Secretariat is funded by the following development partners:

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