EXHIBIT 5
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38 94

# A PROGRESS REPORT ON THE JURISDICTIONS SURVEYED BY THE OECD GLOBAL FORUM IN IMPLEMENTING THE INTERNATIONALLY AGREED TAX STANDARD[1]

**Progress made as at 2nd April 2009**

| Jurisdictions that have substantially implemented the internationally agreed tax standard | | | |
|---|---|---|---|
| Argentina | Germany | Korea | Seychelles |
| Australia | Greece | Malta | Slovak Republic |
| Barbados | Guernsey | Mauritius | South Africa |
| Canada | Hungary | Mexico | Spain |
| China[2] | Iceland | Netherlands | Sweden |
| Cyprus | Ireland | New Zealand | Turkey |
| Czech Republic | Isle of Man | Norway | United Arab Emirates |
| Denmark | Italy | Poland | United Kingdom |
| Finland | Japan | Portugal | United States |
| France | Jersey | Russian Federation | US Virgin Islands |

| Jurisdictions that have committed to the internationally agreed tax standard, but have not yet substantially implemented | | | | | |
|---|---|---|---|---|---|
| Jurisdiction | Year of Commitment | Number of Agreements | Jurisdiction | Year of Commitment | Number of Agreements |
| **Tax Havens[3]** | | | | | |
| Andorra | 2009 | (0) | Marshall Islands | 2007 | (1) |
| Anguilla | 2002 | (0) | Monaco | 2009 | (1) |
| Antigua and Barbuda | 2002 | (7) | Montserrat | 2002 | (0) |
| | | | Nauru | 2003 | (0) |
| Aruba | 2002 | (4) | Netherlands Antilles | 2000 | (7) |
| Bahamas | 2002 | (1) | | | |
| Bahrain | 2001 | (6) | Niue | 2002 | (0) |
| Belize | 2002 | (0) | Panama | 2002 | (0) |
| Bermuda | 2000 | (3) | St Kitts and Nevis | 2002 | (0) |
| British Virgin Islands | 2002 | (3) | | | |
| | | | St Lucia | 2002 | (0) |
| Cayman Islands[4] | 2000 | (8) | St Vincent & Grenadines | 2002 | (0) |
| Cook Islands | 2002 | (0) | | | |
| Dominica | 2002 | (1) | Samoa | 2002 | (0) |
| Gibraltar | 2002 | (1) | San Marino | 2000 | (0) |
| Grenada | 2002 | (1) | Turks and Caicos Islands | 2002 | (0) |
| Liberia | 2007 | (0) | | | |
| Liechtenstein | 2009 | (1) | Vanuatu | 2003 | (0) |
| **Other Financial Centres** | | | | | |
| Austria[5] | 2009 | (0) | Guatemala | 2009 | (0) |
| Belgium[5] | 2009 | (1) | Luxembourg[5] | 2009 | (0) |
| Brunei | 2009 | (5) | Singapore | 2009 | (0) |
| Chile | 2009 | (0) | Switzerland[5] | 2009 | (0) |

| Jurisdictions that have not committed to the internationally agreed tax standard | | | |
|---|---|---|---|
| Jurisdiction | Number of Agreements | Jurisdiction | Number of Agreements |
| Costa Rica | (0) | Philippines | (0) |
| Malaysia (Labuan) | (0) | Uruguay | (0) |

1. The internationally agreed tax standard, which was developed by the OECD in co-operation with non-OECD countries and which was endorsed by G20 Finance Ministers at their Berlin Meeting in 2004 and by the UN Committee of Experts on International Cooperation in Tax Matters at its October 2008 Meeting, requires exchange of information on request in all tax matters for the administration and enforcement of domestic tax law without regard to a domestic tax interest requirement or bank secrecy for tax purposes. It also provides for extensive safeguards to protect the confidentiality of the information exchanged.
2. Excluding the Special Administrative Regions, which have committed to implement the internationally agreed tax standard.
3. These jurisdictions were identified in 2000 as meeting the tax haven criteria as described in the 1998 OECD report.
4. The Cayman Islands has enacted legislation that allows it to exchange information unilaterally and has identified 11 countries with which it is prepared to do so. This legislation is being reviewed by the OECD.
5. Austria, Belgium, Luxembourg and Switzerland withdrew their reservations to Article 26 of the OECD Model Tax Convention. Belgium has already written to 48 countries to propose the conclusion of protocols to update Article 26 of their existing treaties. Austria, Luxembourg and Switzerland announced that they have started to write to their treaty partners to indicate that they are now willing to enter into renegotiations of their treaties to include the new Article 26.