

**Mutual Evaluation Reports**  
**\*FATF Recommendations**  
**\*\* Compliance Ratings - A Comparative Table**

Jurisdiction	Cook Islands	Australia	USA	Singapore	Samoa	Vanuatu	Isle of Man	Switzerland
<b>Report Type</b>	MER	MER+FUR	MER	MER+FUR	MER+FUR	MER+FUR	MER+FUR	MER
<b>Report Date</b>	Sep/18	Oct/18	Dec/16	Nov/19	Sep/18	Nov/17	Jul/18	Dec/16
<b>Assessment body/bodies</b>	APG	FATF/APG	FATF/APG	FATF/APG	APG	APG	MONEYVAL	FATF
<i>AML/CFT Policies and Coordination</i>								
<b>R.1</b> Assessing Risks and Applying a Risk-Based Approach	LC	PC	PC	LC	PC	C	LC	LC
<b>R.2</b> National cooperation and coordination	C	LC	C	C	LC	C	C	LC
<i>Money Laundering and Confiscation</i>								
<b>R.3</b> Money laundering offence	LC	C	LC	C	LC	C	C	LC
<b>R.4</b> Confiscation and provisional measures	LC	C	LC	C	LC	C	LC	LC
<i>Terrorist Financing and Financing of Proliferation</i>								
<b>R.5</b> Terrorist financing offence	LC	C	C	LC	LC	C	C	LC
<b>R.6</b> Targeted financial sanctions related to terrorism & terrorist financing	LC	C	LC	LC	PC	C	C	LC
<b>R.7</b> Targeted financial sanctions related to proliferation	PC	C	LC	LC	NC	C	LC	C
<b>R.8</b> Non-profit organisations	LC	LC	LC	LC	PC	LC	LC	PC
<i>Preventive Measures</i>								
<b>R.9</b> Financial institution secrecy laws	C	C	C	C	C	LC	C	C
<b>R.10</b> Customer due diligence	LC	PC	PC	C	LC	LC	LC	PC
<b>R.11</b> Record keeping	LC	LC	LC	C	C	LC	C	C
<b>R.12</b> Politically exposed persons	LC	LC	PC	C	PC	LC	C	LC
<b>R.13</b> Correspondent banking	LC	NC	LC	C	PC	LC	C	LC
<b>R.14</b> Money or value transfer services	C	LC	LC	LC	C	C	LC	C
<b>R.15</b> New technologies	LC	C	LC	C	PC	LC	C	LC
<b>R.16</b> Wire transfers	LC	PC	PC	C	PC	C	C	PC
<b>R.17</b> Reliance on third parties	LC	PC	LC	C	PC	C	C	LC
<b>R.18</b> Internal controls and foreign branches and subsidiaries	LC	PC	LC	C	LC	LC	LC	LC
<b>R.19</b> Higher-risk countries	LC	LC	LC	LC	NC	PC	C	PC
<b>R.20</b> Reporting of suspicious transactions	LC	C	PC	LC	LC	LC	C	LC
<b>R.21</b> Tipping-off and confidentiality	C	C	C	C	C	LC	LC	LC
<b>R.22</b> DNFBPs: Customer due diligence	LC	NC	NC	PC	PC	LC	LC	PC
<b>R.23</b> DNFBPs: Other measures	LC	NC	NC	LC	PC	LC	PC	PC
<i>Transparency and Beneficial Ownership of Legal Persons and Arrangements</i>								
<b>R.24</b> Transparency and beneficial ownership of legal persons	LC	PC	NC	LC	PC	LC	LC	LC
<b>R.25</b> Transparency and beneficial ownership of legal arrangements	LC	NC	PC	C	PC	LC	C	LC
<i>Powers and Responsibilities of Competent Authorities and Other Institutional Measures</i>								
<b>R.26</b> Regulation and supervision of financial institutions	LC	PC	LC	LC	PC	LC	LC	LC
<b>R.27</b> Powers of supervisors	LC	PC	C	C	PC	C	LC	LC
<b>R.28</b> Regulation and supervision of DNFBPs	LC	NC	NC	PC	PC	LC	LC	LC
<b>R.29</b> Financial intelligence units	LC	C	C	C	LC	LC	C	C
<b>R.30</b> Responsibilities of law enforcement and investigative authorities	LC	C	C	C	C	C	C	C
<b>R.31</b> Powers of law enforcement and investigative authorities	LC	LC	LC	C	LC	C	C	LC
<b>R.32</b> Cash couriers	LC	C	C	C	LC	LC	C	LC
<b>R.33</b> Statistics	LC	LC	LC	LC	LC	LC	C	PC
<b>R.34</b> Guidance and feedback	LC	LC	LC	LC	PC	C	LC	LC
<b>R.35</b> Sanctions	PC	PC	LC	PC	PC	C	LC	PC
<i>International Cooperation</i>								
<b>R.36</b> International instruments	LC	C	LC	C	PC	C	LC	LC
<b>R.37</b> Mutual legal assistance	LC	C	LC	LC	LC	C	LC	LC
<b>R.38</b> Mutual legal assistance: freezing and confiscation	LC	C	LC	LC	LC	LC	LC	LC
<b>R.39</b> Extradition	C	C	LC	LC	LC	C	C	LC
<b>R.40</b> Other forms of international cooperation	LC	C	C	LC	LC	LC	LC	PC

\* The FATF Recommendations set out a comprehensive framework of measures countries should implement in order to combat ML/TF and the proliferation of weapons of mass destruction.

\*\* All ratings are as published on either the FATF or APGML websites at 5 December 2019

**Technical Compliance**

Ratings which reflect the extent to which a country has implemented the technical requirements of the FATF Recommendations. See the FATF Recommendations and the FATF Methodology for more information.

- C** Compliant
- LC** Largely compliant - There are only minor shortcomings.
- PC** Partially compliant - There are moderate shortcomings.
- NC** Non-compliant - There are major shortcomings.
- NA** Not applicable - A requirement does not apply, due to the structural, legal or institutional features of the country.