

**Country by Country Reporting Standard
List of Reportable Jurisdictions
2016 reporting Period**

This notice is published by the Ministry of Finance, Treaty Unit for the purposes of the Bermuda International Cooperation (Tax Information Exchange Agreements) Act 2005 Country by Country (CBC) Reporting Standard in accordance section 4B of the Act. The following is the list, updated as at January 11, 2018 of jurisdictions that are to be treated as Reportable Jurisdictions for the purposes of the Country by Country Reporting Standard for the 2016 reporting period, who will receive 2016 fiscal year CBC information from Bermuda in 2018.

CbC 2016 reportable jurisdictions:

Australia

Belgium

Denmark

Ireland

Mexico

Norway

Netherlands

Spain

Austria

Canada

Estonia

Finland

France

Germany

Iceland

Italy

New Zealand

Slovak Republic

Slovenia

South Africa

Greece

Japan

Korea

Latvia

Luxembourg

Poland

Portugal

USA

UK

CbC 2016 additional reportable jurisdictions added as at December 8, 2017:

Argentina

India

Lithuania

Sweden

Czech Republic

CbC 2016 additional reportable jurisdictions added as at January 31, 2018:

Bulgaria

Columbia

Croatia

Hungary

Indonesia

Malta

Romania *(to be confirmed)*