

**Country by Country Reporting Standard
List of Reportable Jurisdictions
2017 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 of jurisdictions that are to be treated as Reportable Jurisdictions for the purposes of the Country by Country Reporting Standard for the 2017 reporting period, who will receive 2017 fiscal year CBC information from Bermuda in 2019.

Newly added jurisdictions for the 2017 reporting period have been italicized for convenience.

CbC 2017 reportable jurisdictions as at August 9, 2018:

Argentina
Australia
Austria
Belgium
Brazil
Canada
Chile
Czech Republic
Denmark
Estonia
Finland
France
Germany
Greece
Iceland
India
Indonesia
Ireland
Italy
Japan
Korea
Latvia
Liechtenstein
Lithuania
Luxembourg
Mexico

Netherlands
New Zealand
Norway
Poland
Portugal
Russian Federation
Slovak Republic
Slovenia
South Africa
Spain
Sweden
United Kingdom
United States
Uruguay