

**Country by Country Reporting Standard  
List of Reportable Jurisdictions  
2018 Reporting Period**

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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 2018 reporting period (starting on or after January 1, 2018), who will receive 2018 fiscal year CBC information from Bermuda.

Newly added jurisdictions for the 2018 reporting period have been italicized for convenience.

**CbC 2018 reportable jurisdictions as at January 31, 2019:**

Andorra  
Argentina  
Australia  
Austria  
Belgium  
Brazil  
Bulgaria  
Canada  
Chile  
Colombia  
Croatia  
Czech Republic  
Denmark  
Estonia  
Finland  
France  
Germany  
Greece  
Hungary  
Iceland  
India  
Indonesia  
Ireland  
Italy  
Japan  
Korea  
Latvia  
Liechtenstein

Lithuania  
Luxembourg  
*Malaysia*  
Malta  
Mauritius  
Mexico  
Netherlands  
New Zealand  
Norway  
*Pakistan*  
Poland  
Portugal  
Romania  
Russian Federation  
Singapore  
Slovak Republic  
Slovenia  
South Africa  
Spain  
Sweden  
*Switzerland*  
United Kingdom  
United States  
Uruguay