

COUNTRY BY COUNTRY REPORTING LIST OF REPORTABLE JURISDICTIONS 2021 & 2022 REPORTING PERIODS

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 2021 and 2022 reporting periods (starting on or after January 1, 2021), who will receive 2021 and 2022 fiscal year CbC information from Bermuda.

Newly added jurisdictions have been italicized for convenience.

CbC 2021 & 2022 reportable jurisdictions as at January 31, 2023:

Andorra	Indonesia
Argentina	Ireland
Australia	Isle of Man
Austria	Italy
Azerbaijan	Japan
<i>Barbados</i>	Jersey
Belgium	Kazakhstan
Bonaire, Saint Eustatius and Saba	Korea
Brazil	Latvia
Bulgaria	Liechtenstein
Canada	Lithuania
Chile	Luxembourg
China	Malaysia
Colombia	<i>Maldives</i>
Croatia	Malta
Cyprus	Mauritius
Czech Republic	Mexico
Denmark	Monaco
Estonia	Netherlands
Finland	New Zealand
France	Nigeria
Germany	Norway
Gibraltar	Pakistan
Greece	Panama
Guernsey	Peru
Hong Kong, China	Poland
Hungary	Portugal
Iceland	Russian Federation
India	San Marino

**Bermuda CbC Reportable Jurisdictions List
2023**

Issued January 31,

Saudi Arabia
Seychelles
Slovak Republic
Slovenia
South Africa
Spain
Sweden
Switzerland
Turkey
United Kingdom
United States
Uruguay

Singapore