

COUNTRY BY COUNTRY REPORTING LIST OF REPORTABLE JURISDICTIONS 2022 & 2023 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 2022 and 2023 reporting periods (starting on or after January 1, 2022), who will receive 2022 and 2023 fiscal year CbC information from Bermuda.

Newly added jurisdictions have been italicized for convenience.

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

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