

COUNTRY BY COUNTRY REPORTING LIST OF REPORTABLE JURISDICTIONS 2023 & 2024 REPORTING PERIODS

This notice is published by the Registrar of Companies, on behalf of the Minister of Finance, 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 2023 and 2024 reporting periods (starting on or after January 1, 2023), who will receive 2023 and 2024 fiscal year CbC information from Bermuda.

Newly added jurisdictions have been italicized for convenience.

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

Seychelles

Singapore

Slovak Republic

Slovenia

South Africa

Spain

Sweden

Switzerland

Thailand

Turkey

Ukraine

United Kingdom

United States

Uruguay