

**GOVERNMENT NOTICE NO: 115**

**Bermuda CBC Reportable Jurisdictions List**

**Issued January 31, 2018**

**Country by Country Reporting Standard  
List of Reportable Jurisdictions  
2017 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 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 January 31, 2018:**

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

*Liechtenstein*  
Lithuania  
Luxembourg  
Malta  
Mexico  
Netherlands  
New Zealand  
Norway  
Poland  
Portugal  
Romania (*to be confirmed*)  
Slovak Republic  
Slovenia  
South Africa  
Spain  
Sweden  
United Kingdom  
United States  
*Uruguay*