



Meijburg & Co
Tax Lawyers

Country-by-Country

Reporting:

Notifications

Last updated:
July 10, 2018

Notifications

OECD Model Rule, Article 3. *Notifications*. Where a Constituent Entity of an MNE Group that is . . . not the Ultimate Parent Entity nor the Surrogate Parent Entity, it shall notify the [Country Tax Administration] of the identity and tax residence of the Reporting Entity, no later than [the last day of the Reporting Fiscal Year of such MNE Group].

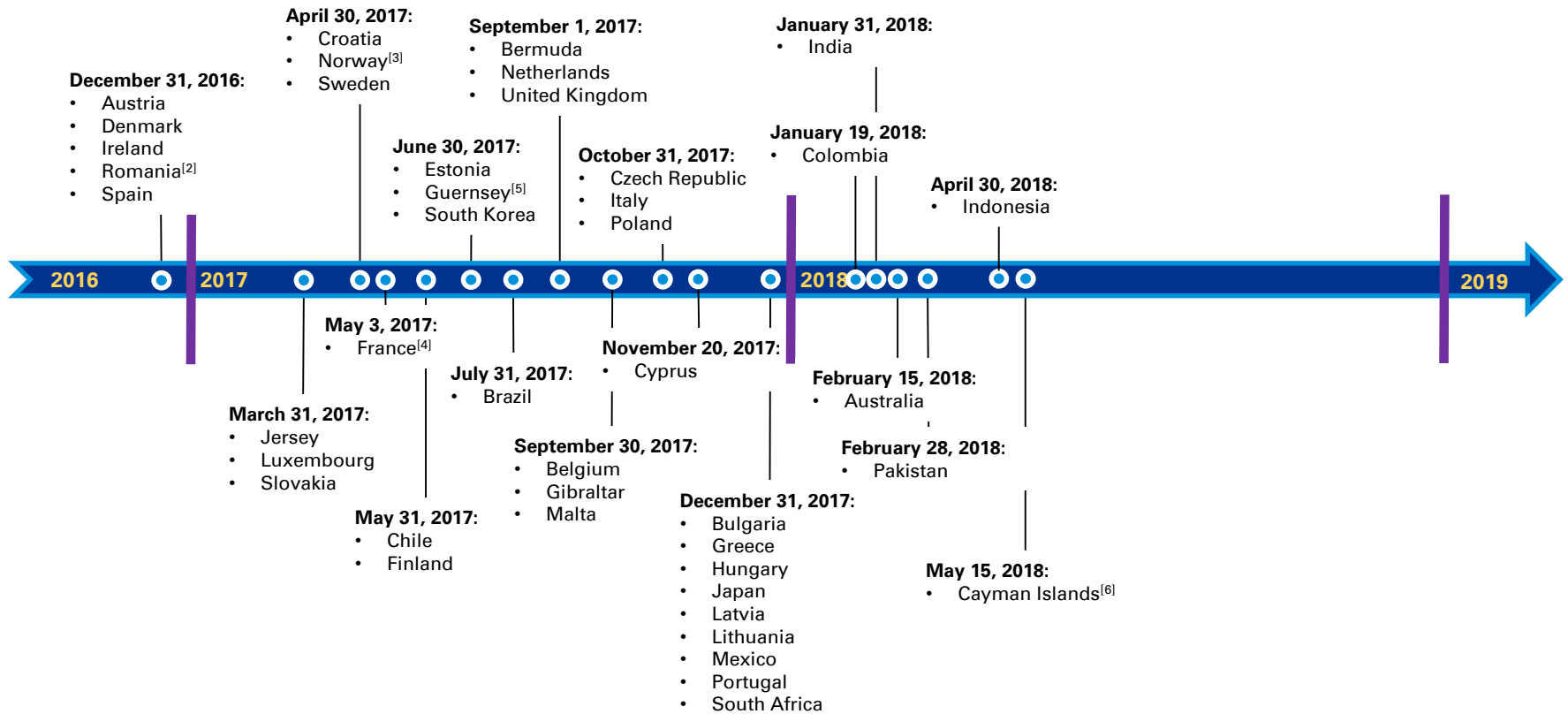
Information generally required in notification forms regarding local constituent entities on behalf of which a Country-by-Country report (“CbCR”) has been or will be filed:

- (i) name of the reporting entity;
- (ii) address;
- (iii) tax identification number; and
- (iv) fiscal year covered.

Please note that this document intends to reflect only the countries of which the implementation status is considered to be final. Information based on draft legislation has not been included in this overview. Updates, as compared to the previous version, have been marked in blue.

In this overview, we included the deadlines with regard to FY2016, FY2017 and FY2018 in 2016, 2017, 2018 and the beginning of 2019.

Timeline of Notification Deadlines with regard to FY2016^[1]



^[1] All notification due dates are based on fiscal years that are equal to the calendar year

^[2] Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines.

^[3] Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines.

^[4] Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification

^[5] Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines.

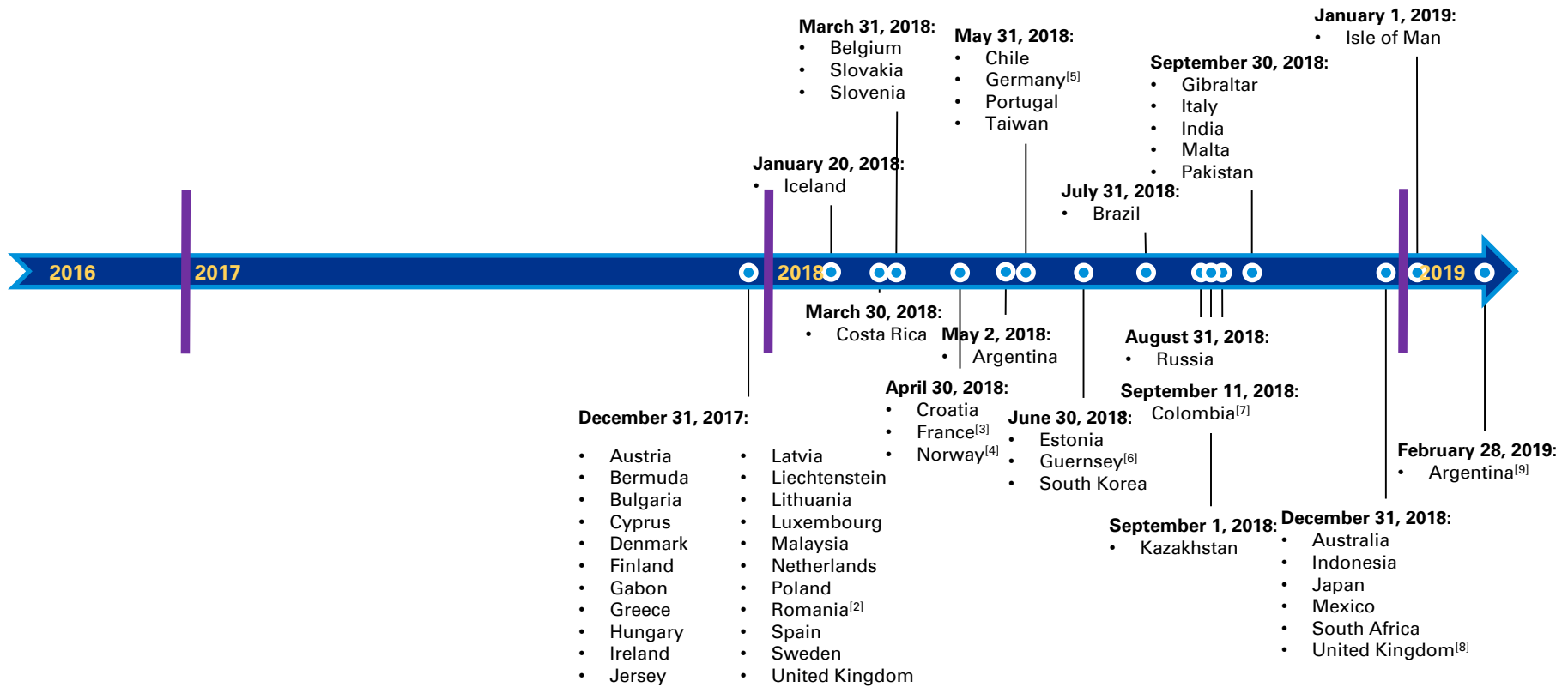
^[6] Please refer to subsequent slides for the Cayman Islands-specific CbCR notification deadlines.

* The following countries have (currently) no notification requirement (please also refer to subsequent slides for further detail):

- Bosnia and Herzegovina
- Canada
- China
- United States



Timeline of Notification Deadlines with regard to FY2017^[1]



^[1] All notification due dates are based on fiscal years that are equal to the calendar year

^[2] Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines.

^[3] Please refer to subsequent slides for a France-specific alternative CIT return deadline, applicable for filing the CbCR notification

^[4] Please refer to subsequent slides for the Norwegian-specific CbCR notification deadlines.

^[5] Please refer to subsequent slides for the German-specific CbCR notification deadlines.

^[6] Please refer to subsequent slides for the Guernsey-specific CbCR notification deadlines.

^[7] Please refer to subsequent slides for the Colombian-specific CbCR notification deadlines.

^[8] This notification deadline refers to the "second notification". Please refer to subsequent slides for the UK-specific CbCR notification deadlines.

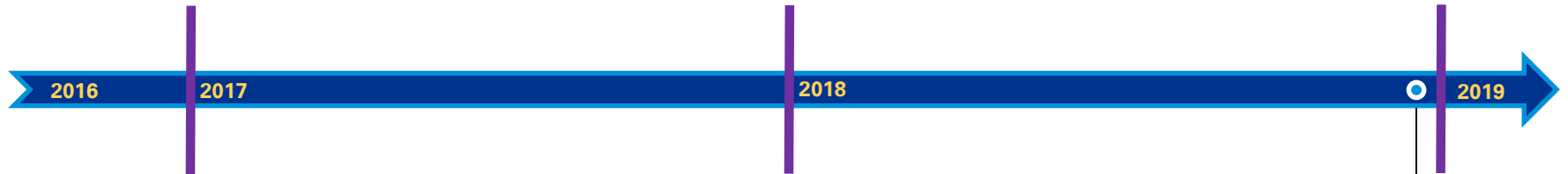
^[9] This notification deadline refers to the "second notification". Please refer to subsequent slides for the Argentine-specific CbCR notification deadlines.

* The following countries have (currently) no notification requirement (please also refer to subsequent slides for further detail):

- Bosnia and Herzegovina
- Canada
- China
- Peru
- Uruguay
- Singapore
- United States
- Vietnam



Timeline of Notification Deadlines with regard to FY2018^[1]



December 31, 2018:

- Austria
- Belgium
- Bermuda
- Bulgaria
- Cyprus
- Denmark
- Finland
- Gabon
- Greece
- Hungary
- Ireland
- Jersey
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Malaysia
- Monaco
- Netherlands
- **Nigeria**
- Poland
- Romania^[2]
- Spain
- Sweden
- United Kingdom

^[1] All notification due dates are based on fiscal years that are equal to the calendar year
^[2] Please refer to subsequent slides for the Romanian-specific CbCR notification deadlines.

* The following countries have (currently) no notification requirement (please also refer to subsequent slides for further detail):

- Bosnia and Herzegovina
- Canada
- China
- Cote d'Ivoire
- Peru
- Singapore
- United States
- Uruguay
- Vietnam



Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Argentina	January 1, 2017	✓	Notification should be filed by the last business day of the third month after fiscal year end.	<ul style="list-style-type: none"> ■ In Argentina there is a second notification. This notification confirms that the report was filed. This notification is due by the last business day of the second month after the CbCR deadline. ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2017) should be filed no later than May 2, 2018.
Australia	January 1, 2016	✓	Notification should be filed within 12 months following the last day of the fiscal year.	<ul style="list-style-type: none"> ■ The notification should be included in the Local File. ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than February 15, 2018.
Austria	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	
Belgium	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than September 30, 2017. ❖ An extension has been granted with regard to the second notification. The notification for the second notification (i.e. FY2017) should be filed no later than March 31, 2018.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Bermuda	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ■ Ultimate parent entities (“UPE”) and surrogate parent entities (“SPE”) should file the notification. Constituent entities that are not the UPE of SPE do not need to notify. ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than September 1, 2017. For reporting year ends after August 31, 2017 the general notification provisions shall apply.
Bosnia and Herzegovia (Federation of Bosnia and Herzegovina)	January 1, 2018	✗	N/A	
Bosnia and Herzegovina (Republic of Srpska)	January 1, 2016	✗	N/A	
Brazil	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due before the end of July.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Bulgaria	January 1, 2016 or January 1, 2017	✓	Notification should be filed by the last day of the fiscal year of the group.	<ul style="list-style-type: none"> ■ The CbCR regulations apply for fiscal years beginning on or after January 1, 2016 for UPEs or SPEs. For constituent entities, the rules apply for fiscal years commencing on or after January 1, 2017. ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (reporting fiscal year commencing in 2016) should be filed no later than December 31, 2017.
Canada	January 1, 2016	✗	N/A	<ul style="list-style-type: none"> ■ The legislation only contemplates the notification by a SPE to its local tax authority.
Cayman Islands	January 1, 2016	✓	May 15, 2018 or September 30, 2018	<ul style="list-style-type: none"> ■ For the first reporting period only, if the reporting entity is resident in the Cayman Islands, the deadline is May 15, 2018. If the reporting entity is not resident in the Cayman Islands, the deadline is September 30, 2018. ■ Any entity which subsequently becomes a constituent entity must file the CbCR notification before the end of its fiscal year.
China	January 1, 2016	✗	N/A	
Chile	January 1, 2016	✓	Notification must be submitted 30 days before the filing deadline of the CbCR	<ul style="list-style-type: none"> ■ The CbCR must be filed no later than 6 months after the last day of the reporting fiscal year of the MNE group. ■ A Chilean entity only has to file the CbCR notification if the Chilean entity is filing the CbCR (either as a parent entity or as a SPE).

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Colombia	January 1, 2016	✓	Notification should be filed when filing the Informative Statement Form. The Informative Statement Form should be filed when filing the Transfer Pricing Documentation.	<ul style="list-style-type: none"> ■ The submission date of the Transfer Pricing Documentation depends on the last digit of the taxpayers ID (between September 11 and September 24, 2018 with regard to FY2017) ❖ Regarding the first notification, the notification should be filed before January 19, 2018.
Costa Rica	January 1, 2017	✓	Notification should be filed before the last working day of March.	<ul style="list-style-type: none"> ■ If the Costa Rica's entity is the UPE and/or is going to do the filing through a SPE, then it has to file the notification. If it is not the UPE, then no notification is required.
Cote d'Ivoire	January 1, 2018	✗	N/A	
Croatia	January 1, 2016	✓	Notification should be filed within 4 months after the last day of the fiscal year.	
Cyprus	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year.	<ul style="list-style-type: none"> ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than November 20, 2017.
Czech Republic	January 1, 2016	✓	October 31, 2017.	<ul style="list-style-type: none"> ■ The notification in Czech Republic only has to be filed once. Only in case the information included in the notification would change, a new notification should be submitted within 15 days from the day the change took effect.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Denmark	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ■ For companies covered by Danish joint taxation, only the “administration company” is required to complete the CbCR notification form
Estonia	January 1, 2016	✓	Notification should be filed within six months after the end of the financial year.	
Finland	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than May 31, 2017 (if the fiscal year has ended before that date).
France	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due 3 months after the end of the fiscal year, except if the company’s fiscal year is equal to the calendar year. If the company’s fiscal year is equal to the calendar year, the tax return is due 4 months after the end of the fiscal year. ■ With regard to FY2016, the tax return was due on May 3, 2017 (paper filed tax return) or May 18, 2017 (electronically filed tax return).
Gabon	January 1, 2017	✓	Notification should be filed by the last day of the reporting fiscal year.	

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Germany	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The CbCR requirements apply for fiscal years beginning after December 31, 2015. Surrogate rules and filing obligation for local entity will only apply with one year delay. ■ The CbCR Notification requirements apply as from January 1, 2017. With regard to the first notification, the deadlines are May 31, 2018 or December 31, 2018 (if the CIT return is prepared by a professional advisor)
Gibraltar	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ All constituent entities that are resident in Gibraltar are required to notify the Commissioner of Income Tax whether they are an UPE, a SPE, a constituent entity required to file a CbCR or a constituent entity not filing a CbCR. ■ The annual filing date of the tax return is generally due within 9 months after the accounting period.
Greece	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year.	<ul style="list-style-type: none"> ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than December 31, 2017.
Guernsey	January 1, 2016	✓	Notification should be filed within 6 months from the last day of reporting year or November 30.	<ul style="list-style-type: none"> ■ If the Guernsey UPE or SPE will file the CbCR, it is required to file the notification no later than 6 months from the last day of the reporting year of the group. ■ If the Guernsey entity is a constituent entity of the group, the notification should be included in the corporate income tax return. The due date of the corporate income tax return is November 30 following the fiscal year end.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Hong Kong	January 1, 2018	✓	Notification should be filed within 3 months from the last day of the reporting year.	<ul style="list-style-type: none"> Reportable groups with Hong Kong tax-residents UPEs may voluntarily file the CbCR for accounting period beginning on or after January 1, 2016 but before January 1, 2018.
Hungary	January 1, 2016	✓	Notification should be filed by the end of the fiscal year.	<ul style="list-style-type: none"> A Hungarian resident entity (if not the parent, or reporting entity) has to file the notification. An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than December 31, 2017.
Iceland	January 1, 2017	✓	Notification is due by the annual filing date of the documents that need to be filed in relation to the tax return.	<ul style="list-style-type: none"> The annual filing date of documents that need to be filed in relation to the tax return is generally due by January 20.
India	April 1, 2016	✓	The notification should be filed on or before sixty days prior to the date of filing the CbCR.	<ul style="list-style-type: none"> The CbCR should be filed before November 30. The deadline for filing the notification for FY16-17 has been extended to January 31, 2018.
Indonesia	January 1, 2016	✓	Notification should be filed within 12 months following the last day of the fiscal year.	<ul style="list-style-type: none"> An extension has been granted with regard to the first notification. The notification for FY16 should be filed within 16 months following the last day of the fiscal year.
Ireland	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> If there is more than one domestic Irish constituent entity for CbCR purposes, the group may nominate one Irish entity to make notification on behalf of all other Irish constituent entities.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Isle of Man	January 1, 2017	✓	Notification must be provided within 12 months and a day following the last day of the reporting fiscal year.	<ul style="list-style-type: none"> ■ Notification reporting form has not been determined yet, but expected to be included in the CIT returns.
Italy	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due within 9 months after the year end. ❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than October 31, 2017.
Japan	April 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the UPE.	<ul style="list-style-type: none"> ■ If there are several Japanese entities and PEs, it is sufficient to file one notification if one of the corporations submits information of the other entities and PEs on behalf of those which it represents. ■ For fiscal years starting between January 1, 2016 and March 31, 2016, there is no notification requirement.
Jersey	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year.	<ul style="list-style-type: none"> ❖ An extension has been granted with regard to the first notification. The deadline was extended to the later of 31 March 2017 or end of the accounting period in respect of which the CbCR must be filed.
Kazakhstan	January 1, 2016	✓	September 1 of the year following the reporting year.	<ul style="list-style-type: none"> ■ The law provisions on the CbCR notifications entered into force on January 1, 2018.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Latvia	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year.	❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than December 31, 2017.
Liechtenstein	January 1, 2017	✓	Notification should be filed by the last day of the reporting fiscal year.	
Lithuania	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year.	❖ An extension has been granted with regard to the first notification. The notification for the first reporting period (i.e. FY2016) should be filed no later than December 31, 2017.
Luxembourg	January 1, 2016	✓	Notification should be filed by the last day of the reporting fiscal year.	❖ An extension has been granted with regard to the first notification. The notification for the groups having a fiscal year end December, 2016 should be filed no later than March 31, 2017.
Malaysia	January 1, 2017	✓	Notification should be filed by the last day of the reporting fiscal year.	
Malta	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	■ The annual filing date of the tax return is generally due within 9 months after the accounting period.
Mauritius	July 1, 2018	✓	Notification should be filed by the last day of the reporting fiscal year.	

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Mexico	January 1, 2016	✓	Notification should be filed within 12 months following the last day of the fiscal year.	<ul style="list-style-type: none"> ■ There is a notification requirement for Mexican PEs and subsidiaries, if they are designated by the UPE to submit the CbCR on behalf of the group.
Monaco	January 1, 2018	✓	Notification should be filed by the last day of the fiscal year.	
Netherlands	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ■ Effective as from June 5, 2017, the notifications will be subject to a fine of a maximum of EUR 820,000 if no (complete) notification will be submitted. ❖ An extension has been granted with regard to the first notification. For the fiscal year ending before September 1, 2017, a notification extension has been granted until September 1, 2017.
Nigeria	January 1, 2018	✓	Notification should be filed by the last day of the fiscal year.	
Norway	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The notification will be part of the annual tax reporting of the company. ■ For E&P upstream entities the deadline for filing the annual tax return is April 30 the year after the income year. For other entities the deadline is May 31.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Pakistan	July 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The CbCR notification requirements are effective as of FY2017 (1 July 2016 to 30 June 2017). For entities following a January to December year, the year ended December 31, 2016 is construed as FY2017. ■ The annual filing date of the tax return is generally due by the end of September. ❖ An extension has been granted with regard to the first notification. With regard to the FY2017 the notification is due by February 28, 2018.
Peru	January 1, 2017	✗	N/A	
Poland	January 1, 2016 or January 1, 2017	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ■ If CbCR is filed by an ultimate parent located in Poland, the first year would be the fiscal year beginning on or after 1 January 2016, but no later than on 31 December 2016. If CbCR is filed by a subsidiary located in Poland, the first year would be the fiscal year beginning on or after 1 January 2017, but no later than on 31 December 2017 (with a provision that subsidiaries might - but are not required to - file CbCR for the earlier fiscal year, i.e. beginning on or after 1 January 2016). ❖ An extension has been granted with regard to the first notification. For the fiscal year beginning after December 31, 2015 but no later than on December 31, 2016, the notification is to be filed within 10 months after the end of that period.
Portugal	January 1, 2016	✓	Notification should be filed by the last day of the fifth month after the end of the fiscal year.	<ul style="list-style-type: none"> ❖ An extension has been granted with regard to the first notification. The notification for the groups having a fiscal year end December, 2016 should be filed no later than December 31, 2017.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Romania	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year of the group, but no later than the deadline for submitting its annual corporate tax return.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due on the 25th day of the third month following the end of the tax year.
Russia	January 1, 2017	✓	Notification should be filed within 8 months after the end of the last fiscal year of the parent entity.	<ul style="list-style-type: none"> ■ Voluntarily filing the notification for FY2016 is allowed. If the notification for FY2016 will be voluntarily filed, the deadline is December 31, 2017
Singapore	January 1, 2017	✗	N/A	
Slovakia	January 1, 2016	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due within 3 months after the fiscal year end. ■ Non-filing of the notification within the statutory deadline is penalized up to the amount of EUR 3,000. ■ The notification in Slovakia only has to be filed once. Only in case the information included in the notification would change, a new notification should be submitted.
South Korea	January 1, 2016	✓	Notification should be submitted within 6 months after the fiscal year end.	

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Slovenia	January 1, 2016 or January 1, 2017	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The CbCR regulations apply for fiscal years beginning on or after January 1, 2016 if the UPE is resident in Slovenia. The CbCR regulations apply for fiscal years beginning on or after January 1, 2017 for SPEs or other reporting entities. ■ The CbCR notification requirements apply as from January 1, 2017. ■ The annual filing date of the tax return is due on March 31 if the fiscal year is equal to the calendar year. Otherwise, the tax return is due within 30 days after the fiscal year end.
South Africa	January 1, 2016	✓	Notification should be filed within 12 months following the last day of the fiscal year.	
Spain	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	
Sweden	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year.	<ul style="list-style-type: none"> ❖ An extension has been granted for financial years which have ended before April 1, 2017. The notification should be filed before April 30, 2017.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
Switzerland	January 1, 2018	✓	Notification should be filed within 90 days after the fiscal year end.	<ul style="list-style-type: none"> ■ For years prior to FY2018, Swiss UPEs can file their CbCR voluntarily with the Swiss competent authorities. Such voluntary filing is only available for Swiss MNEs and its Swiss subsidiaries for FY2016 and FY2017. ■ For FY2017, in case of voluntary disclosure, notification needs to be filing at the latest when handing the report to the Swiss Tax Authorities. ■ Notifications only need to be made by Swiss UPEs that will file the CbCR in Switzerland.
Taiwan	January 1, 2017	✓	Notification is due by the annual filing date of the tax return for the relevant fiscal year.	<ul style="list-style-type: none"> ■ The annual filing date of the tax return is generally due within 5 months after the fiscal year end.
United Kingdom	January 1, 2016	✓	Notification should be filed by the last day of the fiscal year	<ul style="list-style-type: none"> ■ In the United Kingdom there is a second notification. This notification confirms where and when the report was actually filed. This notification should be made after the report is filed, but within 12 months of the end of the accounting period. ❖ An extension has been granted with regard to the first notification. Regarding the first CbCR notification, for reporting periods ending before September 1, 2017, the deadline for the notification has been extended to September 1, 2017.

Country-by-Country Reporting: Notification Summary

Country	CbCR Effective Date	Notification Requirements		Exceptions, extensions and other notes*
		Required	Main rule - deadline	
United States	June 30, 2016	✘	N/A	
Uruguay	January 1, 2017	✘	N/A	
Vietnam	Fiscal years ended on or after 1 May 2017	✘	N/A	

Countries that signed the MCAA on CbC Reporting

Argentina	Denmark	Japan	Pakistan
Australia	Estonia	Jersey	Poland
Austria	Finland	Kazakhstan	Portugal
Belgium	France	Korea	Qatar
Belize	Gabon	Latvia	Romania
Bermuda	Georgia	Liechtenstein	Russian Federation
Brazil	Germany	Lithuania	Senegal
Bulgaria	Greece	Luxembourg	Singapore
Canada	Guernsey	Malaysia	Slovak Republic
Cayman Islands	Haiti	Malta	Slovenia
Chile	Hungary	Mauritius	South Africa
China (People's republic of)	Iceland	Mexico	Spain
Colombia	India	Monaco	Sweden
Costa Rica	Indonesia	Netherlands	Switzerland
Croatia	Ireland	New Zealand	Turks and Caicos Islands
Curaçao	Isle of Man	Nigeria	United Kingdom
Cyprus	Israel	Norway	Uruguay
Czech Republic	Italy		

Last updated:
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Total
70 countries





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