

Country	Country-by-Country Reporting	Master File	Local File	Other Transfer Pricing Documentation / Disclosures
This Chart represents a non-exhaustive list of countries with transfer pricing documentation requirements. For more information, please refer to the country specific portfolios.				
Andorra	✓			
Angola				✓
Anguilla	✓			
Argentina	✓	✓		✓
Aruba	✓	✓	✓	
Australia	✓	✓	✓	✓
Austria	✓ (incl. PCbCR)*	✓	✓	✓
Azerbaijan	✓			✓
Bahamas	✓			
Bahrain	✓			
Barbados	✓			
Belgium	✓ (incl. PCbCR)*	✓	✓	✓
Belize	✓	✓	✓	
Benin	✓	✓	✓	✓
Bermuda	✓			
Bosnia & Herzegovina	✓	✓	✓	✓
Botswana		✓	✓	
Brazil	✓	✓	✓	✓
British Virgin Islands	✓			
Bulgaria	✓ (incl. PCbCR)*	✓	✓	
Burkina Faso	✓	✓	✓	✓

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Canada	✓			✓
Cayman Islands	✓			
Chile	✓	✓	✓	✓
China (PRC)	✓	✓	✓	✓
Colombia	✓	✓	✓	✓
Costa Rica	✓	✓	✓	✓
Cote d'Ivoire	✓	✓	✓	✓
Croatia	✓ (incl. PCbCR)*			✓
Curaçao	✓	✓	✓	
Cyprus	✓	✓	✓	✓
Czech Republic	✓ (incl. PCbCR)*			✓
Denmark	✓ (incl. PCbCR)*	✓	✓	✓
Dominican Republic	✓	✓	✓	✓
Egypt	✓	✓	✓	✓
Estonia	✓ (incl. PCbCR)*			✓
European Union	✓	✓		✓
Finland	✓ (incl. PCbCR)*	✓	✓	✓
France	✓ (incl. PCbCR)*	✓	✓	✓
Gabon	✓	✓	✓	✓
Georgia				
Germany	✓ (incl. PCbCR)*	✓	✓	
Ghana	✓	✓	✓	✓

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Gibraltar	✓			
Greece	✓ (incl. PCbCR)*			✓
Guernsey	✓			
Hong Kong	✓	✓	✓	✓
Hungary	✓ (incl. PCbCR)*	✓	✓	✓
Iceland	✓			✓
India	✓	✓		✓
Indonesia	✓	✓	✓	✓
Ireland	✓ (incl. PCbCR)*	✓	✓	✓
Isle of Man	✓			
Israel	✓	✓		✓
Italy	✓ (incl. PCbCR)*	✓	✓	✓
Japan	✓	✓	✓	✓
Jersey	✓			
Jordan	✓	✓	✓	✓
Kazakhstan	✓	✓	✓	✓
Kenya	✓	✓	✓	✓
Latvia	✓ (incl. PCbCR)*	✓	✓	✓
Liberia		✓	✓	✓
Liechtenstein	✓	✓	✓	✓
Lithuania	✓ (incl. PCbCR)*	✓	✓	✓
Luxembourg	✓ (incl. PCbCR)*			✓

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Madagascar		✓	✓	
Malaysia	✓	✓		✓
Maldives	✓	✓	✓	
Malta	✓ (incl. PCbCR)*			
Mauritius	✓			
Mexico	✓	✓	✓	✓
Monaco	✓			
Mongolia	✓	✓	✓	✓
Morocco	✓	✓	✓	
Namibia				✓
Netherlands	✓ (incl. PCbCR)*	✓	✓	✓
New Zealand	✓			✓
Nigeria	✓	✓	✓	✓
Norway	✓			✓
Oman	✓			✓
Pakistan	✓	✓	✓	
Panama	✓	✓		✓
Papua New Guinea	✓			✓
Paraguay				✓
Peru	✓	✓	✓	
Philippines				✓
Poland	✓ (incl. PCbCR)*	✓	✓	✓

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Portugal	✓ (incl. PCbCR)*	✓	✓	✓
Qatar	✓	✓	✓	✓
Romania	✓ (incl. PCbCR)*			✓
Russia	✓	✓	✓	✓
Rwanda	✓			✓
San Marino	✓			
Saudi Arabia	✓	✓	✓	✓
Senegal	✓	✓	✓	✓
Serbia	✓			✓
Seychelles	✓			✓
Singapore	✓			✓
Slovakia	✓ (incl. PCbCR)*	✓	✓	✓
Slovenia	✓			✓
South Africa	✓	✓	✓	✓
South Korea (ROK)	✓	✓	✓	✓
Spain	✓ (incl. PCbCR)*	✓	✓	✓
Sri Lanka	✓	✓	✓	✓
Sweden	✓ (incl. PCbCR)*	✓	✓	
Switzerland	✓			
Taiwan (ROC)	✓	✓	✓	✓
Thailand	✓		✓	
Tunisia	✓	✓	✓	

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Turkey	✓	✓	✓	✓
Ukraine	✓	✓	✓	✓
United Arab Emirates	✓			
United Kingdom	✓	✓	✓	✓
United States	✓			✓
Uruguay	✓	✓		✓
Vietnam	✓	✓	✓	✓
Zambia	✓			✓

Note:

*Public CbC Reporting