

# Global Country Tracker of mandatory public Country-by-Country Reporting

(at January 2025)



<p><b>Countries mandating in law a limited form of pCbCR</b></p>	<p><b>European Union Member States*:</b> Austria, Belgium, Bulgaria, Croatia, Czechia, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden</p>	<p><b>Australia</b></p>
<p><b>Countries that must be broken out as part of the mandated pCbCR</b></p>	<p><b>European Union Member States:</b> Austria, Belgium, Bulgaria, Croatia, Czechia, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden</p> <p><b>European Union's list of tax havens, black list**:</b> American Samoa, Anguilla, Fiji, Guam, Palau, Panama, Russia, Samoa, Trinidad and Tobago, US Virgin Islands, Vanuatu</p> <p><b>European Union's list of tax havens, grey list***:</b> Antigua and Barbuda, Belize, British Virgin Islands, Costa Rica, Curacao, Eswatini, Seychelles, Türkiye, Vietnam</p> <p><b>(Denmark, France, Netherlands and Romania-only) European Economic Area Member States:</b> Iceland, Liechtenstein, Norway</p>	<p>Australia</p> <p>Andorra, Anguilla, Antigua and Barbuda, Aruba, Barbados, Bahamas, Bahrain, Belize, Bermuda, British Virgin Islands, Cayman Islands, Cook Islands, Curacao, Dominica, Gibraltar, Grenada, Guernsey, Hong Kong, Isle of Man, Jersey, Liberia, Mauritius, Monaco, Montserrat, Nauru, Niue, Panama, Republic of the Marshall Islands, Saint Kitts and Nevis, Saint Lucia, Saint Maarten (Dutch Part), Saint Vincent &amp; the Grenadines, Samoa, San Marino, Seychelles, Singapore, Switzerland, Turks and Caicos Islands, US Virgin Islands, Vanuatu</p>

\* EEA States have been prompted to progress parallel legislation, with Liechtenstein's now well advanced and Norway's under debate  
 \*\* Assuming each jurisdiction is, on 1 March of the financial year for which the report is to be drawn up, still on EU black list  
 \*\*\* Assuming each jurisdiction is, on 1 March of the financial year for which the report is to be drawn up and on 1 March of the preceding year, still on EU grey list