

## **List of countries with CW1: 42**

(Reference year: 2021)

<b>#</b>	<b>Country</b>	<b>Gov. Financial Statements</b>
1	Albania	
2	Australia	<b>Yes</b>
3	Austria	<b>Yes</b>
4	Belgium	
5	Bulgaria	
6	Canada	<b>Yes</b>
7	Croatia	
8	Cyprus	
9	Czechia	
10	Denmark	<b>Yes</b>
11	Estonia	<b>Yes</b>
12	Finland	<b>Yes</b>
13	France	<b>Yes</b>
14	Germany	
15	Greece	
16	Hong Kong SAR	<b>Yes</b>
17	Hungary	
18	Iceland	
19	Ireland	
20	Israel	<b>Yes</b>
21	Italy	
22	Japan	
23	Latvia	
24	Lithuania	
25	Luxembourg	
26	Malta	<b>Yes</b>
27	Montenegro	
28	Netherlands	
29	New Zealand	<b>Yes</b>
30	Norway	
31	Poland	
32	Portugal	
33	Romania	
34	Slovakia	
35	Slovenia	
36	South Africa	<b>Yes</b>
37	Spain	
38	Sweden	<b>Yes</b>
39	Switzerland	<b>Yes</b>
40	Turkey	
41	United Kingdom	<b>Yes</b>
42	United States	<b>Yes</b>