

List of countries with CW1: 40

(Reference year: 2021)

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