

List of countries with CW2: 92

(Reference year: 2021)

#	Country	Gov. Financial Statements
1	Albania	
2	Algeria	
3	Australia	Yes
4	Austria	Yes
5	Barbados	
6	Belgium	
7	Bolivia	
8	Bosnia and Herzegovina	
9	Botswana	
10	Brazil	
11	Bulgaria	
12	Cabo Verde	
13	Cameroon	
14	Canada	Yes
15	Chile	
16	Colombia	
17	Croatia	
18	Cyprus	
19	Czechia	
20	Denmark	Yes
21	Djibouti	
22	Dominican Republic	
23	Egypt	
24	Equatorial Guinea	
25	Estonia	Yes
26	Eswatini	
27	Ethiopia	
28	Fiji	
29	Finland	Yes
30	France	Yes
31	Germany	
32	Ghana	
33	Greece	
34	Guyana	
35	Hong Kong SAR	Yes
36	Hungary	
37	Iceland	
38	Indonesia	
39	Ireland	
40	Islamic Republic of Iran	
41	Israel	Yes
42	Italy	
43	Japan	
44	Jordan	
45	Kazakhstan	
46	Kenya	
47	Korea	
48	Latvia	
49	Lesotho	
50	Liberia	
51	Lithuania	

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#	Country	Gov. Financial Statements
52	Luxembourg	
53	Mali	
54	Malta	Yes
55	Mauritania	
56	Mexico	
57	Montenegro	
58	Morocco	
59	Namibia	
60	Netherlands	
61	New Zealand	Yes
62	Niger	
63	Nigeria	
64	North Macedonia	
65	Norway	
66	Oman	
67	Pakistan	
68	Panama	
69	Paraguay	
70	Peru	
71	Poland	
72	Portugal	
73	Romania	
74	Saudi Arabia	
75	Serbia	
76	Seychelles	
77	Slovakia	
78	Slovenia	
79	Solomon Islands	
80	South Africa	Yes
81	South Sudan	
82	Spain	
83	Sweden	Yes
84	Switzerland	Yes
85	Turkey	
86	Taiwan Province of China	
87	Trinidad and Tobago	
88	United Kingdom	Yes
89	United States	Yes
90	Uruguay	
91	Yemen	
92	Zambia	