

List of countries with CW3: 189

(Reference year: 2021)

#	Country	Gov. Financial Statements
1	Albania	
2	Algeria	
3	Andorra	
4	Angola	
5	Antigua and Barbuda	
6	Argentina	
7	Armenia	
8	Aruba	
9	Australia	Yes
10	Austria	Yes
11	Azerbaijan	
12	Bahrain	
13	Bangladesh	
14	Barbados	
15	Belarus	
16	Belgium	
17	Belize	
18	Benin	
19	Bhutan	
20	Bolivia	
21	Bosnia and Herzegovina	
22	Botswana	
23	Brazil	
24	Brunei Darussalam	
25	Bulgaria	
26	Burkina Faso	
27	Burundi	
28	Cabo Verde	
29	Cambodia	
30	Cameroon	
31	Canada	Yes
32	Central African Republic	
33	Chad	
34	Chile	
35	China	
36	Colombia	
37	Comoros	
38	Costa Rica	
39	Croatia	
40	Côte d'Ivoire	
41	Cyprus	
42	Czechia	
43	Democratic Republic of the Congo	
44	Denmark	Yes
45	Djibouti	
46	Dominica	
47	Dominican Republic	
48	Ecuador	
49	Egypt	
50	El Salvador	

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#	Country	Gov. Financial Statements
51	Equatorial Guinea	
52	Eritrea	
53	Estonia	Yes
54	Eswatini	
55	Ethiopia	
56	Fiji	
57	Finland	Yes
58	France	Yes
59	Gabon	
60	Georgia	
61	Germany	
62	Ghana	
63	Greece	
64	Grenada	
65	Guatemala	
66	Guinea	
67	Guinea-Bissau	
68	Guyana	
69	Haiti	
70	Honduras	
71	Hong Kong SAR	Yes
72	Hungary	
73	Iceland	
74	India	
75	Indonesia	
76	Iraq	
77	Ireland	
78	Islamic Republic of Iran	
79	Israel	Yes
80	Italy	
81	Jamaica	
82	Japan	
83	Jordan	
84	Kazakhstan	
85	Kenya	
86	Kiribati	
87	Korea	
88	Kosovo	
89	Kuwait	
90	Kyrgyz Republic	
91	Lao P.D.R.	
92	Latvia	
93	Lesotho	
94	Liberia	
95	Lithuania	
96	Luxembourg	
97	Madagascar	
98	Malawi	
99	Malaysia	
100	Maldives	

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#	Country	Gov. Financial Statements
101	Mali	
102	Malta	Yes
103	Marshall Islands	
104	Mauritania	
105	Mauritius	
106	Mexico	
107	Micronesia	
108	Moldova	
109	Mongolia	
110	Montenegro	
111	Morocco	
112	Mozambique	
113	Myanmar	
114	Namibia	
115	Nauru	
116	Nepal	
117	Netherlands	
118	New Zealand	Yes
119	Nicaragua	
120	Niger	
121	Nigeria	
122	North Macedonia	
123	Norway	
124	Oman	
125	Pakistan	
126	Panama	
127	Papua New Guinea	
128	Paraguay	
129	Peru	
130	Philippines	
131	Poland	
132	Portugal	
133	Puerto Rico	
134	Qatar	
135	Republic of Congo	
136	Romania	
137	Russia	
138	Rwanda	
139	São Tomé e Príncipe	
140	Samoa	
141	San Marino	
142	Saudi Arabia	
143	Senegal	
144	Serbia	
145	Seychelles	
146	Sierra Leone	
147	Singapore	
148	Slovakia	
149	Slovenia	
150	Solomon Islands	

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151	South Africa	Yes
152	South Sudan	
153	Spain	
154	Sri Lanka	
155	St. Kitts and Nevis	
156	St. Lucia	
157	St. Vincent and the Grenadines	
158	Sudan	
159	Suriname	
160	Sweden	Yes
161	Switzerland	Yes
162	Turkey	
163	Taiwan Province of China	
164	Tajikistan	
165	Tanzania	
166	Thailand	
167	The Bahamas	
168	The Gambia	
169	Timor-Leste	
170	Togo	
171	Tonga	
172	Trinidad and Tobago	
173	Tunisia	
174	Turkmenistan	
175	Tuvalu	
176	Uganda	
177	Ukraine	
178	United Arab Emirates	
179	United Kingdom	Yes
180	United States	Yes
181	Uruguay	
182	Uzbekistan	
183	Vanuatu	
184	Venezuela	
185	Vietnam	
186	West Bank and Gaza	
187	Yemen	
188	Zambia	
189	Zimbabwe	