

Is This Bribe Deductible?

Overview of Payment and Tax Transparency Legislation

By Selva Ozelli

	Country	Anti-Bribery Convention	Bribe Non Tax Deductible	Payment Disclosure For Extractive Industry	CbCR	CRS	FATCA
1.	Afghanistan	Yes (UN)	Yes	EITI			
2.	Algeria	Yes (UN)	Yes				Yes
3.	Albania	Yes (UN)		EITI			
4.	Andorra	Yes (UN)					
5.	Angola	Yes (UN)					Yes
6.	Anguilla					Yes	Yes
7.	Antigua and Barbuda	Yes (UN)					Yes
8.	Argentina	Yes (OECD & UN)	Yes		Yes	Yes	
9.	Armenia	Yes (UN)					Yes
10.	Australia	Yes (OECD & UN)	Yes		Yes		Yes
11.	Austria	Yes (OECD & UN)	Yes	PD: T & A	Yes		Yes
12.	Azerbaijan	Yes (UN)		EITI			Yes
13.	Bahamas	Yes (UN)					Yes
14.	Bahrain	Yes (UN)					Yes
15.	Bangladesh	Yes (UN)					
16.	Barbados	Yes (UN)				Yes	Yes
17.	Belarus	Yes (UN)					Yes
18.	Belgium	Yes (OECD & UN)	Yes	PD: A	Yes	Yes	Yes
19.	Belize	Yes (UN)					
20.	Benin	Yes (UN)					
21.	Bermuda					Yes	Yes
22.	Bhutan	Yes (UN)					
23.	Bolivia	Yes (UN)					
24.	Bosnia and Herzegovina	Yes (UN)					
25.	Botswana	Yes (UN)					
26.	Brazil	Yes (OECD & UN)	Yes		Yes		Yes
27.	British Virgin Islands					Yes	Yes
28.	Brunei Darussalam	Yes (UN)					
29.	Bulgaria	Yes (OECD & UN)		PD: T	Yes	Yes	Yes
30.	Burkina Faso	Yes (UN)		EITI, PD			
31.	Burundi	Yes (UN)					
32.	Cabot Verde	Yes (UN)					Yes
33.	Cambodia	Yes (UN)					Yes
34.	Cameroon	Yes (UN)		EITI			
35.	Canada	Yes (OECD & UN)		Yes	Yes		Yes
36.	Cayman Island					Yes	Yes
37.	Central African Republic	Yes (UN)					
38.	Chad			EITI			
39.	Chile	Yes (OECD & UN)	Yes		Yes		Yes
40.	China	Yes (UN)	Yes		Yes		Yes
41.	Colombia	Yes (OECD & UN)		EITI	Yes	Yes	Yes
42.	Comoros	Yes (UN)					
43.	Cook Island	Yes (UN)					
44.	Costa Rica	Yes (UN)					Yes
45.	Côte d'Ivoire	Yes (UN)	Yes	EITI, PD			
46.	Croatia	Yes (UN)		PD: A & T	Yes	Yes	Yes
47.	Cuba	Yes (UN)					
48.	Curacao		Yes			Yes	Yes
49.	Cyprus	Yes (UN)		PD: T	Yes	Yes	Yes
50.	Czech Republic	Yes (OECD & UN)	Yes	PD: A	Yes	Yes	Yes
51.	Democratic Republic of Congo	Yes (UN)		EITI, PD			
52.	Denmark	Yes (OECD & UN)	Yes	PD: A	Yes	Yes	Yes
53.	Djibouti	Yes (UN)					
54.	Dominica	Yes (UN)					Yes
55.	Dominican Republic	Yes (UN)		EITI			Yes
56.	Ecuador	Yes (UN)					
57.	El Salvador	Yes (UN)					
58.	Estonia	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes

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59.	Ethiopia	Yes (UN)		EITI			
60.	Egypt	Yes (UN)					
61.	Faroe Islands					Yes	
62.	Fiji	Yes (UN)	Yes				
63.	Finland	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes
64.	France	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes
65.	Gabon	Yes (UN)			Yes		
66.	Gambia	Yes (UN)	Yes				
67.	Georgia	Yes (UN)					Yes
68.	Germany	Yes (OECD & UN)	Yes	EITI, PD: A & T	Yes	Yes	Yes
69.	Ghana	Yes (UN)		EITI			
70.	Gibraltar					Yes	Yes
71.	Greece	Yes (OECD & UN)		PD: T		Yes	Yes
72.	Greenland					Yes	Yes
73.	Grenada	Yes (UN)					Yes
74.	Guernsey				Yes	Yes	Yes
75.	Guatemala	Yes (UN)		EITI			
76.	Guinea	Yes (UN)		EITI			
77.	Guinea-Bissau	Yes (UN)					
78.	Guyana	Yes (UN)					
79.	Haiti	Yes (UN)					Yes
80.	Holy See	Yes (UN)					Yes
81.	Honduras	Yes (UN)		EITI			Yes
82.	Hong Kong				Yes		Yes
83.	Hungary	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes
84.	Iceland	Yes (OECD & UN)	Yes		Yes	Yes	Yes
85.	India	Yes (UN)	Yes		Yes	Yes	Yes
86.	Indonesia	Yes (UN)		EITI	Yes		Yes
87.	Iran	Yes (UN)					
88.	Iraq	Yes (UN)	Yes	EITI			Yes
89.	Ireland	Yes (OECD & UN)	Yes	PD: A	Yes	Yes	Yes
90.	Isle of Man				Yes	Yes	Yes
91.	Israel	Yes (OECD & UN)	Yes		Yes		Yes
92.	Italy	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes
93.	Jamaica	Yes (UN)					Yes
94.	Japan	Yes (OECD & UN)	Yes		Yes		Yes
95.	Jersey				Yes	Yes	Yes
96.	Jordan	Yes (UN)					
97.	Kazakhstan	Yes (UN)		EITI			Yes
98.	Kenya	Yes (UN)					
99.	Kiribati	Yes (UN)					
100.	Kosovo						Yes
101.	Kuwait	Yes (UN)					Yes
102.	Kyrgyz Republic	Yes (UN)		EITI			
103.	Laos	Yes (UN)					
104.	Latvia	Yes (OECD & UN)	Yes	PD: A		Yes	Yes
105.	Lebanon	Yes (UN)					
106.	Lesotho	Yes (UN)					
107.	Liberia	Yes (UN)	Yes	EITI			Yes
108.	Libya	Yes (UN)					
109.	Lichtenstein	Yes (UN)				Yes	Yes
110.	Lithuania	Yes (UN)		PD: A & T	Yes	Yes	Yes
111.	Luxembourg	Yes (OECD & UN)	Yes	PD: A	Yes	Yes	
112.	Macao						Yes
113.	Macedonia	Yes (UN)					
114.	Madagascar	Yes (UN)		EITI			
115.	Malawi	Yes (UN)		EITI			
116.	Malaysia	Yes (UN)			Yes		Yes
117.	Maldives	Yes (UN)					
118.	Mali	Yes (UN)		EITI			
119.	Malta	Yes (UN)		PD: A	Yes	Yes	Yes
120.	Marshall Island	Yes (UN)					
121.	Mauritania	Yes (UN)		EITI, PD			
122.	Mauritius	Yes (UN)					Yes

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	Country	Anti-Bribery Convention	Bribe Non Tax Deductible	Payment Disclosure For Extractive Industry	CbCR	CRS	FATCA
123.	Mexico	Yes (OECD & UN)	Yes		Yes	Yes	Yes
124.	Micronesia	Yes (UN)					
125.	Moldova	Yes (UN)					Yes
126.	Mongolia	Yes (UN)		EITI			
127.	Montenegro	Yes (UN)					Yes
128.	Montserrat					Yes	Yes
129.	Morocco	Yes (UN)					
130.	Mozambique	Yes (UN)		EITI			
131.	Myanmar	Yes (UN)		EITI			
132.	Namibia	Yes (UN)					
133.	Nauru	Yes (UN)					
134.	Nepal	Yes (UN)					
135.	Netherlands	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes
136.	New Zealand	Yes (OECD & UN)	Yes				Yes
137.	Nicaragua	Yes (UN)					
138.	Niger	Yes (UN)		EITI, PD			
139.	Nigeria	Yes (UN)		EITI			
140.	Niue					Yes	
141.	North Korea						
142.	Norway	Yes (OECD & UN)	Yes	EITI, PD, CbCR-Payment	Yes	Yes	Yes
143.	Oman	Yes (UN)					
144.	Panama						Yes
145.	Pakistan	Yes (UN)			Yes		
146.	Palau	Yes (UN)					
147.	Panama	Yes (UN)					
148.	Papua New Guinea	Yes (UN)		EITI	Yes		
149.	Paraguay	Yes (UN)					Yes
150.	Peru	Yes (UN)		EITI	Yes		Yes
151.	Philippines	Yes (UN)	Yes	EITI			Yes
152.	Poland	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes
153.	Portugal	Yes (OECD & UN)	Yes	PD: A	Yes	Yes	Yes
154.	Qatar	Yes (UN)	Yes				Yes
155.	Republic of the Congo			EITI, PD			
156.	Romania	Yes (UN)		PD: A		Yes	Yes
157.	Russia	Yes (OECD & UN)	Yes		Yes		
158.	Rwanda	Yes (UN)					
159.	San Marino					Yes	Yes
160.	Sao Tome and Principe	Yes (UN)		EITI			
161.	Saudi Arabia	Yes (UN)	Yes				Yes
162.	Senegal	Yes (UN)		EITI			
163.	Serbia	Yes (UN)					Yes
164.	Seychelles	Yes (UN)	Yes	EITI		Yes	Yes
165.	Sierra Leone	Yes (UN)		EITI			
166.	Singapore	Yes (UN)			Yes		Yes
167.	Slovak Republic	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes
168.	Slovenia	Yes (OECD & UN)	Yes	PD: A	Yes	Yes	Yes
169.	Solomon Islands	Yes (UN)		EITI			
170.	South Africa	Yes (OECD & UN)	Yes		Yes	Yes	Yes
171.	South Korea	Yes (OECD & UN)	Yes		Yes	Yes	Yes
172.	South Sudan	Yes (UN)					
173.	Spain	Yes (OECD & UN)	Yes	PD: A	Yes	Yes	Yes
174.	Sri Lanka	Yes (UN)					
175.	St. Kitts and Nevis						Yes
176.	St. Lucia	Yes (UN)					Yes
177.	St. Vincent and the Grenadines						Yes
178.	State of Palestine	Yes (UN)					
179.	Sudan	Yes (UN)					
180.	Suriname						
181.	Swaziland	Yes (UN)					
182.	Sweden	Yes (OECD & UN)	Yes	PD: A & T	Yes	Yes	Yes
183.	Switzerland	Yes (OECD & UN)	Yes		Yes		Yes

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Country	Anti-Bribery Convention	Bribe Non Tax Deductible	Payment Disclosure For Extractive Industry	CbCR	CRS	FATCA
184. Syria	Yes (UN)					
185. Taiwan						Yes
186. Tajikistan	Yes (UN)		EITI			
187. Tanzania	Yes (UN)	Yes	EITI			
188. Thailand	Yes (UN)					Yes
189. Timor-Leste	Yes (UN)	Yes	EITI			
190. Togo	Yes (UN)		EITI			
191. Trinidad and Tobago	Yes (UN)		EITI		Yes	Yes
192. Tunisia	Yes (UN)					Yes
193. Turkey	Yes (OECD & UN)	Yes		Yes		Yes
194. Turkmenistan	Yes (UN)					Yes
195. Turks and Caicos Islands					Yes	Yes
196. Tuvalu	Yes (UN)					
197. Uganda	Yes (UN)					
198. Ukraine	Yes (UN)		EITI			Yes
199. United Arab Emirates	Yes (UN)					Yes
200. United Kingdom	Yes (OECD & UN)	Yes	EITI, PD: A & T	Yes	Yes	Yes
201. United States of America	Yes (OECD & UN)	Yes	EITI, NPD	Yes		Yes
202. Uruguay	Yes (UN)			Yes		
203. Uzbekistan	Yes (UN)	Yes				Yes
204. Vanuatu	Yes (UN)					
205. Venezuela	Yes (UN)					
206. Vietnam	Yes (UN)			Yes		Yes
207. Yemen	Yes (UN)		EITI			
208. Zambia	Yes (UN)		EITI, PD			
209. Zimbabwe	Yes (UN)					
Total Countries	181		77 Disclosure, 35 PD	57	54	113

Meaning of Colors, Acronyms, Symbols in Table

EITI – country EITI member	PD - country has payment disclosure legislation, Accounting (A) & Transparency (T)
NPD - country does not have payment disclosure legislation	CbCR-Payment – Country reports payments on CbCR