

Members of the OECD/G20 Inclusive Framework on BEPS joining the *Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy* as of 31 August 2021

1. Albania	48. Finland	95. Pakistan
2. Andorra	49. France	96. Panama
3. Angola	50. Gabon	97. Papua New Guinea
4. Anguilla	51. Georgia	98. Paraguay
5. Antigua and Barbuda	52. Germany	99. Peru
6. Argentina	53. Gibraltar	100. Poland
7. Armenia	54. Greece	101. Portugal
8. Aruba	55. Greenland	102. Qatar
9. Australia	56. Grenada	103. Romania
10. Austria	57. Guernsey	104. Russian Federation
11. The Bahamas	58. Haiti	105. Saint Kitts and Nevis
12. Bahrain	59. Honduras	106. Saint Lucia
13. Barbados	60. Hong Kong, China	107. Saint Vincent and the Grenadines
14. Belarus	61. Iceland	108. Samoa
15. Belgium	62. India	109. San Marino
16. Belize	63. Indonesia	110. Saudi Arabia
17. Benin	64. Isle of Man	111. Senegal
18. Bermuda	65. Israel	112. Serbia
19. Bosnia and Herzegovina	66. Italy	113. Seychelles
20. Botswana	67. Jamaica	114. Sierra Leone
21. Brazil	68. Japan	115. Singapore
22. British Virgin Islands	69. Jersey	116. Slovak Republic
23. Brunei Darussalam	70. Jordan	117. Slovenia
24. Bulgaria	71. Kazakhstan	118. South Africa
25. Burkina Faso	72. Korea	119. Spain
26. Cabo Verde	73. Latvia	120. Sweden
27. Cameroon	74. Liberia	121. Switzerland
28. Canada	75. Liechtenstein	122. Thailand
29. Cayman Islands	76. Lithuania	123. Togo
30. Chile	77. Luxembourg	124. Trinidad and Tobago
31. China (People's Republic of)	78. Macau, China	125. Tunisia
32. Colombia	79. Malaysia	126. Turkey
33. Congo	80. Maldives	127. Turks and Caicos Islands
34. Cook Islands	81. Malta	128. Ukraine
35. Costa Rica	82. Mauritius	129. United Arab Emirates
36. Côte d'Ivoire	83. Mexico	130. United Kingdom
37. Croatia	84. Monaco	131. United States
38. Curaçao	85. Mongolia	132. Uruguay
39. Czech Republic	86. Montenegro	133. Viet Nam
40. Democratic Republic of the Congo	87. Montserrat	134. Zambia
41. Denmark	88. Morocco	
42. Djibouti	89. Namibia	
43. Dominica	90. Netherlands	
44. Dominican Republic	91. New Zealand	
45. Egypt	92. North Macedonia	
46. Eswatini	93. Norway	
47. Faroe Islands	94. Oman	

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