

**TRANSACTIONS WITH PARTIES IN THE FOLLOWING SPECIFIED COUNTRIES**

In terms of paragraph 4 and 6 of Section 98 B of the Income Tax Act Chapter 23: 06, if you have made any transaction with a party in any of the following countries you are required to submit a Transfer Pricing Return ITF 12C2

<b>Country</b>	<b>Country</b>	<b>Country</b>	<b>Country</b>	<b>Country</b>
Andorra	Anguilla	Antigua & Barbuda	Aruba	Bahamas
Bahrain	Barbados	Belize	Bermuda	British Virgin Islands
Cayman Islands	Cook Islands	Cyprus,	Dominica	Gibraltar,
Grenada	Guernsey/Sark/ Alderney	Isle of man,	Jersey,	Liberia,
Liechtenstein	Luxembourg	Maldives	Malta	Marshall Islands
Mauritius	Monaco	Montserrat	Nauru	Netherlands Antilles
Niue	Panama	Samoa,	San Marino	Seychelles
Seychelles	Singapore	St Lucia	St Christopher (St Kitts) & Nevis	St Vincent & Grenadians
Tonga	Turks & Caicos	US Virgin Islands	Vanuatu	Other