

Bermuda

| Cases started before 1 January 2017 | 2021 start inventory | Cases started | Cases closed | 2021 end inventory |
|-------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 0 | 0 | 0 | 0 |

| Cases started as from 1 January 2017 | 2021 start inventory | Cases started | Cases closed | 2021 end inventory |
|--------------------------------------|----------------------|---------------|--------------|--------------------|
| Transfer pricing cases | 0 | 0 | 0 | 0 |
| Other cases | 0 | 0 | 0 | 0 |