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## In Which Countries are Companies Required to File Financial Statements?

Here's a refined, country-by-country breakdown specifying which types of companies must file financial statements and the types generally exempt from these requirements, to help you gain a comprehensive understanding:

### Europe

- **United Kingdom:** All limited companies (private and public) must file with *Companies House*. Sole proprietorships and partnerships are typically exempt unless they are limited liability partnerships (LLPs).
- **Ireland:** Limited companies file with the *Companies Registration Office (CRO)*, while sole proprietorships and partnerships are exempt unless LLPs.
- **France:** All companies except sole proprietorships must file with the *Commercial Court registry*. Filing is required for sociétés anonymes (SAs), sociétés à responsabilité limitée (SARLs), and other corporate forms.
- **Germany:** Public companies, large private companies, and GmbHs (limited liability companies) must file with the *Bundesanzeiger (Federal Gazette)*. Small companies under specific turnover and employee thresholds are exempt.
- **Italy:** All companies with limited liability, including SRLs and SpAs, must file with the *local Chamber of Commerce*. Partnerships and sole proprietorships are exempt unless they surpass specific size thresholds.
- **Spain:** Public and private limited companies (SAs and SLs) must file with the *Mercantile Registry*. Sole proprietorships and partnerships are generally exempt.
- **Netherlands:** Dutch limited companies (BVs and NVs) are required to file with the *Dutch Chamber of Commerce*. Small sole proprietorships and partnerships are exempt.
- **Sweden:** All companies except sole traders are required to file with the *Swedish Companies Registration Office*.
- **Denmark:** Limited companies (A/S and ApS) must file with the *Danish Business Authority*. Sole traders are exempt.

- **Norway:** Limited companies (AS and ASA) are required to file with the *Norwegian Register of Business Enterprises*. Sole proprietorships are generally exempt.
- **Finland:** Public and private limited companies must file with the *Finnish Patent and Registration Office*. Sole traders are exempt.
- **Belgium:** All companies with limited liability (e.g., SA, SRL) must file with the *Central Balance Sheet Office*. Partnerships and sole traders are typically exempt.

## Americas

- **United States:** Public companies file with the *SEC*. Private companies are not required to file, though certain industries (e.g., banking) may have specific requirements at the state level.
- **Canada:** Public and large private companies file with *provincial registries* or the *Canada Business Corporations Act (CBCA)* if federally incorporated. Small private companies are generally exempt.
- **Brazil:** Publicly listed companies must file with the *Brazilian Securities Commission (CVM)*. Only companies registered as S.A. (Sociedade Anônima) for public offerings are required to file. Small private companies are exempt.
- **Argentina:** All S.A. companies must file with the *Inspección General de Justicia (IGJ)*. Private limited companies (SRLs) may be exempt if they meet specific criteria.
- **Chile:** Public companies are required to file with the *Superintendencia de Valores y Seguros (SVS)*. Small private companies are generally exempt.
- **Mexico:** Public companies file with the *National Banking and Securities Commission (CNBV)*. Small private companies are typically exempt unless they engage in regulated sectors.

## Asia

- **India:** All private and public companies must file with the *Ministry of Corporate Affairs (MCA)*. Sole proprietorships and partnerships are exempt.
- **China:** Public companies and larger private enterprises are required to file with the *State Administration for Market Regulation (SAMR)*. Small private businesses are generally exempt unless they operate in regulated industries.
- **Japan:** Publicly listed companies are required to file with the *Ministry of Finance* and the *Tokyo Stock Exchange*. Smaller, privately held companies are generally exempt.

- **Hong Kong:** Private limited companies must file with the *Companies Registry*, while sole proprietorships and partnerships are exempt.
- **Singapore:** Private limited companies file with the *Accounting and Corporate Regulatory Authority (ACRA)*. Sole proprietorships and partnerships are exempt.
- **South Korea:** Publicly listed and large private companies are required to file with the *Financial Supervisory Service*. Small private companies are exempt unless operating in regulated industries.
- **Malaysia:** Private limited companies (Sdn Bhd) file with the *Companies Commission of Malaysia (SSM)*. Partnerships and sole proprietorships are generally exempt.
- **Thailand:** Limited companies (PLCs and private limited) file with the *Department of Business Development (DBD)*. Sole proprietorships and partnerships are exempt.
- **Philippines:** All corporations (public and private) file with the *Securities and Exchange Commission (SEC)*. Partnerships and sole proprietorships are exempt unless they operate in regulated sectors.
- **Vietnam:** Public companies file with the *Ministry of Finance*. Private limited companies are typically exempt.
- **Indonesia:** Publicly listed companies must file with the *Indonesia Stock Exchange (IDX)*. Private companies are exempt unless engaged in regulated industries.
- **Bangladesh:** Limited companies file with the *Registrar of Joint Stock Companies and Firms*. Sole proprietorships and partnerships are exempt.

## Oceania

- **Australia:** Public companies and large proprietary companies must file with the *Australian Securities and Investments Commission (ASIC)*. Small proprietary companies are generally exempt unless they meet specific thresholds.
- **New Zealand:** Large companies, both private and public, must file with the *Companies Office*. Small private companies are exempt unless they surpass certain revenue or employee thresholds.

## Middle East

- **United Arab Emirates:** Free zone entities, particularly in *Dubai International Financial Centre (DIFC)* and *Abu Dhabi Global Market (ADGM)*, are required to file. Other entities may not need to file, especially outside free zones.

- **Saudi Arabia:** Publicly listed companies must file with the *Capital Market Authority*. Private companies are typically exempt unless they operate in regulated industries.
- **Qatar:** Publicly listed companies file with the *Qatar Financial Markets Authority*. Private entities are exempt.

## Africa

- **South Africa:** Public and large private companies must file with the *Companies and Intellectual Property Commission (CIPC)*. Small private companies are generally exempt unless they meet certain criteria.
- **Nigeria:** Public companies are required to file with the *Corporate Affairs Commission (CAC)*. Small private companies are typically exempt.
- **Kenya:** Limited companies must file with the *Registrar of Companies*. Sole proprietorships are exempt unless in regulated sectors.
- **Egypt:** Public companies and larger private enterprises are required to file with the *General Authority for Investment*. Small private companies are exempt.

This list includes the primary requirements but may vary for companies in regulated sectors (like finance and banking), where additional reporting obligations often apply.

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