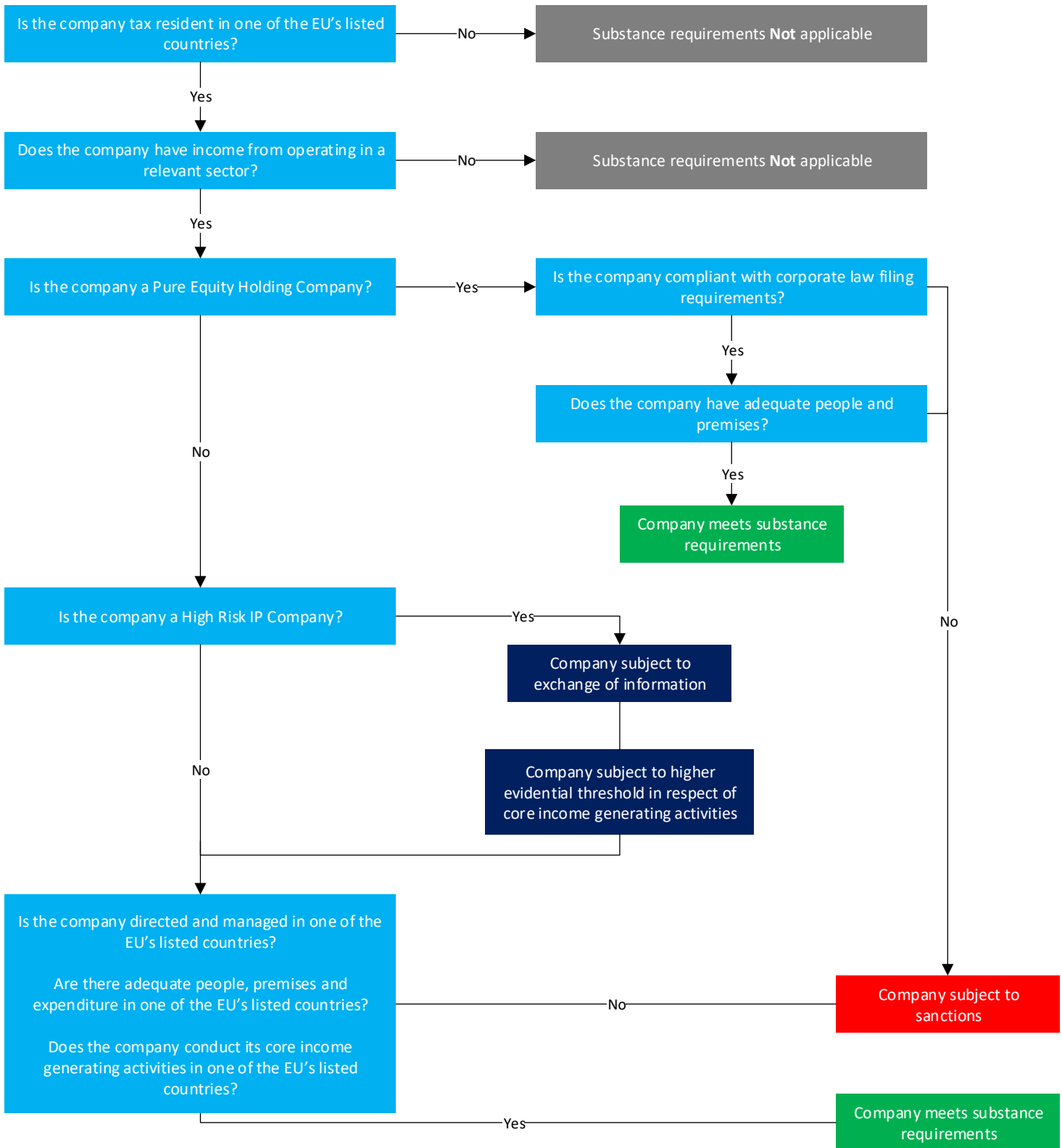


# Substance Requirements



\*Countries the EU is seeking to introduce substance legislation include amongst others Bahamas, Bermuda, British Virgin Islands, Cayman Islands, Guernsey, Isle of Man, Jersey, Marshall Islands, Turks and Caicos Islands and United Arab Emirates.

