

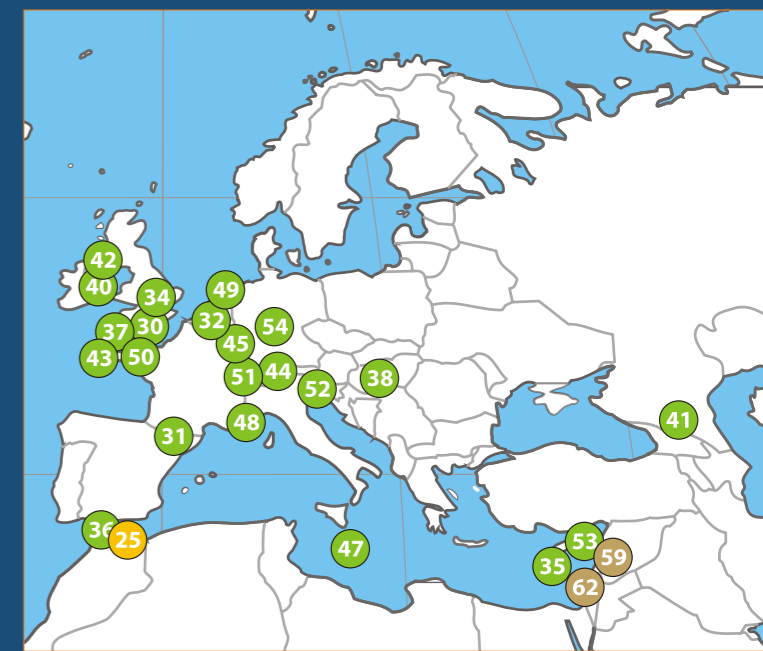
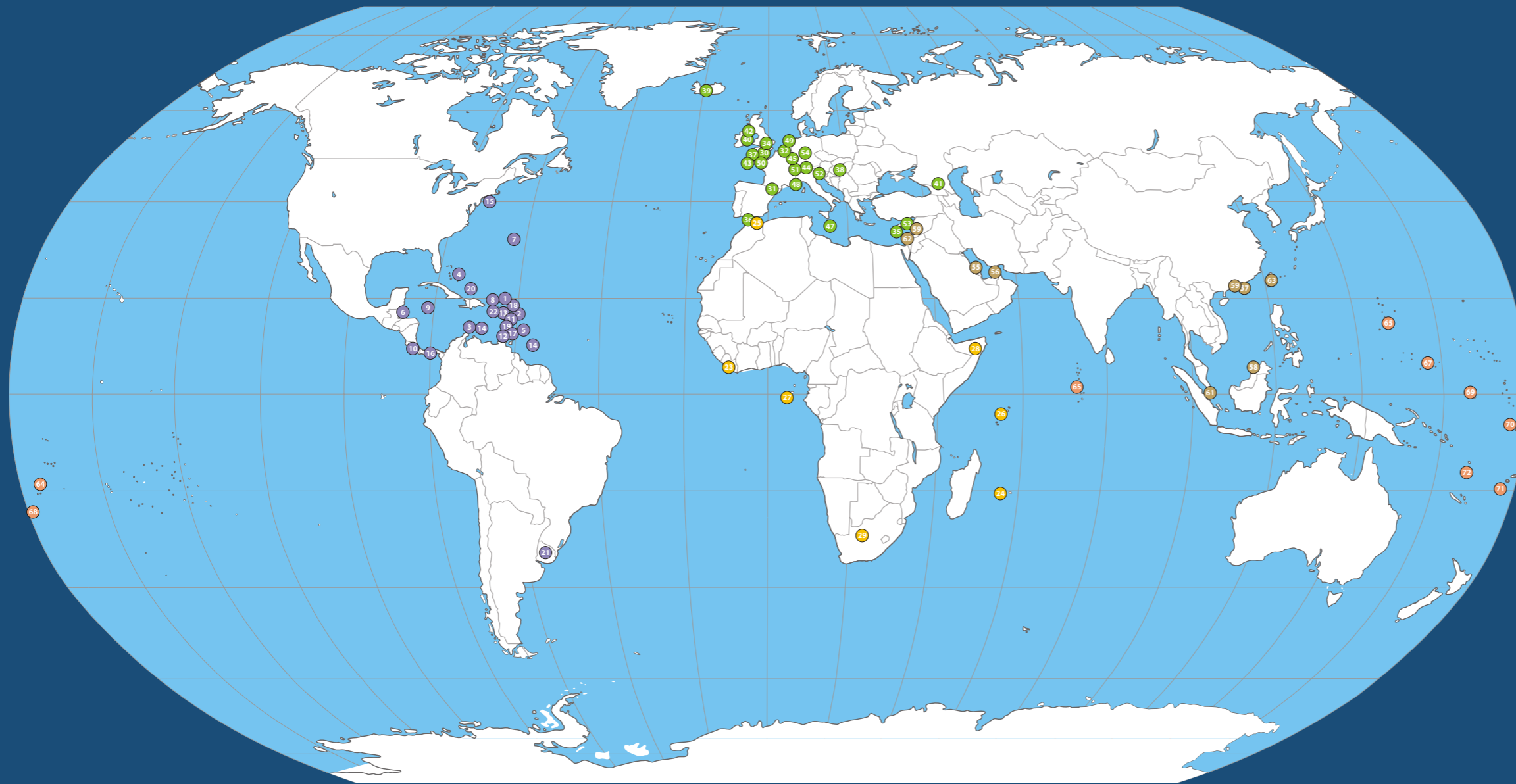
# Tax havens by region

## The Caribbean and Americas

- |                          |                        |                                       |
|--------------------------|------------------------|---------------------------------------|
| 1 Anguilla               | 10 Costa Rica          | 19 Saint Vincent and the Grenadines * |
| 2 Antigua and Barbuda *  | 11 Dominica *          | 20 Turks and Caicos Islands           |
| 3 Aruba *                | 12 Grenada             | 21 Uruguay *                          |
| 4 The Bahamas            | 13 Montserrat *        | 22 US Virgin Islands *                |
| 5 Barbados               | 14 Netherland Antilles |                                       |
| 6 Belize                 | 15 New York            |                                       |
| 7 Bermuda                | 16 Panama              |                                       |
| 8 British Virgin Islands | 17 Saint Lucia *       |                                       |
| 9 Cayman Islands         | 18 St Kitts & Nevis *  |                                       |

## Europe

- |                        |                       |  |
|------------------------|-----------------------|--|
| 30 Alderney *          | 39 Iceland *          | 48 Monaco                                |
| 31 Andorra             | 40 Ireland (Dublin) * | 49 Netherlands                           |
| 32 Belgium *           | 41 Ingushetia *       | 50 Sark                                  |
| 33 Campione d'Italia * | 42 Isle of Man        | 51 Switzerland                           |
| 34 City of London      | 43 Jersey             | 52 Trieste *                             |
| 35 Cyprus              | 44 Liechtenstein      | 53 Turkish Republic of Northern Cyprus * |
| 36 Gibraltar           | 45 Luxembourg         | 54 Frankfurt                             |
| 37 Guernsey            | 46 Madeira *          |  |
| 38 Hungary *           | 47 Malta *            |  |



## hotspots



## Africa

- 23 Liberia
- 24 Mauritius
- 25 Melilla \*
- 26 The Seychelles \*
- 27 São Tomé e Príncipe \*
- 28 Somalia \*
- 29 South Africa \*

## Middle East and Asia

- |              |               |
|--------------|---------------|
| 55 Bahrain   | 62 Tel Aviv * |
| 56 Dubai *   | 63 Taipei *   |
| 57 Hong Kong |               |
| 58 Labuan    |               |
| 59 Lebanon   |               |
| 60 Macau *   |               |
| 61 Singapore |               |

## Indian and Pacific Oceans

- |                     |            |
|---------------------|------------|
| 64 The Cook Islands | 69 Niue *  |
| 65 The Maldives *   | 70 Samoa * |
| 66 The Marianas     | 71 Tonga * |
| 67 Marshall Islands | 72 Vanuatu |
| 68 Nauru *          |            |