



### Tax Haven List

The following is a list of countries and territories considered tax havens according to Spanish Royal Decree 1080/1991 of 5 July 1991.

Countries which are listed and with which Spain has concluded a Double Taxation Agreement are no longer considered a tax haven, except for Luxembourg holding companies.

Country	Country
Anguilla	Mauritius
Antigua and Barbuda	Monaco
Bahrain	Montserrat
Bermuda	Nauru
British Virgin Island	Oman
Brunei	Solomon Islands
Cayman Island	St. Lucia
Cook Island	St. Vincent and Grenadines
Dominican Republic	Seychelles
The Falkland Island	Turks and Caicos Islands
Fiji	Vanuatu
Gibraltar	U.S. Virgin Island
Grenada	
Guernsey and Jersey Island	
Isle of Man	
Jordan	
Lebanon	
Liberia	
Liechtenstein	
Macao, China	
The Marianas Islands	