

# List of Tax Heaven Countries – Portugal

## APPENDIX A

American Samoa	Djibouti
Andorra	Dominica
Anguilla	Falkland Islands
Antigua and Barbuda	French Polynesia
Aruba	Fiji
Ascencion Islands	Gambia
The Bahamas	Gibraltar
Bahrain	Grenada
Barbados	Guam Island
Belize	Guyana
Bermuda	Honduras
Bolivia	Hong Kong
British Virgin Islands	Isle of Man
Brunei	Jamaica
Cayman Islands	Jordan
Channel Islands (Alderney, Guernsey, Jersey, Great Stark,	Kiribati
Herm, Little Sark, Brechou, Jethou and Lihou) Cocos (Keeling) Islands	Kuwait
Cook Islands	Labuan

Costa Rica	Lebanon
Liberia	Seychelles
Liechtenstein	Solomon Islands
Maldives	St Christopher and Nevis
Mariana Islands	St Helen Island
Marshall Islands	St Lucia
Mauritius	St Peter and Miguelon Island
Monaco	St Vincent and the Grenadines
Montserrat	Svalbard Islands (Spitsbergen and Bjornoya)
Natal Islands	Swaziland
Nauru	Tokelau Island
Netherlands Antilles	Tonga
Niue	Trinidad and Tobago
Norfolk Island	Tristão da Cunha
Oman	Turks and Caicos
Pacific Islands	Tuvalu
Palau Islands	United Arab Emirates
Panama	Uruguay
Pitcairn Island	US Virgin Islands
Puerto Rico	Vanuatu
Qatar	Western Samoa
Queshm Island	Yemen
San Marino	