

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.

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