

Portugal's blacklist of tax havens

(Updated 15 Dec. 2017)

- American Samoa
- Andorra (*)
- Anguilla
- Antigua and Barbuda (*)
- Antilles
- Arab Republic of Yemen
- Aruba
- Ascension Island
- Bahamas
- Bahrain
- Barbados (**)
- Belize (*)
- Bermuda (*)
- Bolivia
- British Virgin Islands (*)
- Brunei
- Cayman Islands (*)
- Channel Islands (*) (***)
- Christmas Island
- Cocos (or Keeling) Islands
- Cook Islands
- Costa Rica
- Djibouti
- Dominica (*)
- Falkland Islands (or Malvinas)
- Fiji Islands
- French Polynesia
- Gambia
- Gibraltar (*)
- Grenada
- Guyana
- Honduras
- Hong Kong (**)
- Island of Guam
- Island of Kiribati
- Island of Tokelau
- Isle of Man (*) (***)
- Jamaica
- Jordan
- Kuwait (**)
- Labuan
- Lebanon
- Liberia (*)
- Liechtenstein
- Maldives Islands
- Marshall Islands
- Mauritius
- Monaco
- Montserrat
- Nauru
- Niue Island
- Norfolk Island
- Northern Mariana Islands
- Pacific Islands not listed herein
- Palau Islands
- Panama (**)
- Pitcairn Island
- Puerto Rico
- Qatar (**)
- Qeshm Island
- Republic of Vanuatu
- Saint Helena
- Saint Kitts and Nevis (*)
- Saint Lucia (*)
- Saint Vincent and the Grenadines
- San Marino (**)
- Seychelles
- Solomon Islands
- St. Peter's Island and Miquelon
- Sultanate of Oman
- Svalbard (Spitsbergen archipelago and Bjørnøya island)
- Swaziland
- Tonga
- Trinidad and Tobago
- Tristan da Cunha Island
- Turks and Caicos (*)
- Tuvalu Island
- United Arab Emirates (**)
- Uruguay (**) (***)

(*) – These jurisdictions may eventually leave this blacklist since they have signed agreements for the exchange of information with Portugal.

(**) – These jurisdictions may eventually leave this blacklist since they have signed double taxation agreements with Portugal.

(***) – Jersey (Channel Islands), the Isle of Man and Uruguay were white-listed during 2017 and blacklisted again under the 2018 State Budget.