

ANNEX 4
THE LIST OF OFFSHORE COUNTRIES OR TERRITORIES

1. Anguilla
2. Andorra
3. Antigua and Barbuda
4. Aruba
5. Commonwealth of the Bahamas
6. Belize
7. Bermuda
8. Republic of Vanuatu
9. British Virgin Islands
10. Gibraltar
11. Grenada
12. Macau
13. Republic of Liberia
14. Mauritius
15. Malaysian Island Labuan
16. Republic of the Maldives
17. Republic of the Marshall Islands
18. Principality of Monaco
19. Montserrat
20. Republic of Nauru
21. Niue
22. Cayman Islands
23. Cook Islands
24. Turks and Caicos Islands
25. Republic of Panama
26. Independent State of Samoa
27. Saint Vincent and the Grenadines
28. The Federation of Saint Christopher and Nevis
29. Saint Lucia
30. Republic of Seychelles