



Kazakhstan

The list of jurisdictions with privileged taxation

1. Principality of Andorra
2. State of Antigua and Barbuda
3. The Commonwealth of the Bahamas
4. State of Barbados
5. State of Bahrain
6. State of Belize
7. State of Brunei Darussalam
8. Republic of Vanuatu
9. The Republic of Guyana
10. Republic of Guatemala
11. State of Grenada
12. Republic of Djibouti
13. Dominican Republic
14. Commonwealth of Dominica
15. Kingdom of Spain (only with respect to the territory of the Canary Isles)
16. People's Republic of China (only with respect to the territories of the special administrative regions Aomin (Macau) and Syangang (Hong Kong))
17. Republic of Colombia
18. Federal Islamic Republic of the Comoros
19. Republic of Costa Rica

20. Malaysia (only with respect to the territory of the Labuan enclave)
21. Republic of Liberia
22. Republic of Lebanon
23. Principality of Liechtenstein
24. Republic of Mauritius
25. Islamic Republic of Mauritania
26. Portuguese Republic (only with respect to the territory of the Madeira Islands)
27. Republic of Maldives
28. Republic of the Marshall Islands
29. Principality of Monaco
30. Malta
31. Mariana Isles
32. Kingdom of Morocco (only with respect to the territory of Tangier)
33. Union of Myanmar
34. Republic of Nauru
35. The Netherlands (only with respect to the territory of Aruba Isle and dependent territories of the Antilles)
36. Federal Republic of Nigeria
37. New Zealand (only with respect to the territory of the islands of Cook and Niue)
38. Republic of Palau
39. Republic of Panama
40. The Independent State of Samoa
41. Republic of San Marino
42. Republic of Seychelles
43. State of St Vincent and the Grenadines
44. Federation of St Kitts and Nevis
45. State of St Lucia

46. United Kingdom of Great Britain and Northern Ireland (only with respect to the following territories):

1. Anguilla Isle
2. Bermudas
3. British Virgin Islands
4. Gibraltar
5. Cayman Isles
6. Montserrat Isle
7. Turks and Caicos Isles
8. Island of Man
9. Channel Isles (isles of Guernsey, Jersey, Sark, Alderney)
10. South Georgia Isle
11. South Sandwich Isles
12. Chagos Isle

47. United States of America (only with respect to the following territories)

1. American Virgin Isles
2. Guam Isle
3. The Commonwealth of Puerto Rico
4. The state of Wyoming
5. The state of Delaware

48. Republic of Suriname

49. United republic of Tanzania

50. The Kingdom of Tonga

51. Republic of Trinidad and Tobago

52. Republic of the Fiji

53. Republic of the Philippines

54. Republic of France (only with respect to the following territories):

1. Kerguelen Isles

2. French Polynesia

3. French Guiana

55. Republic of Montenegro

56. Democratic Republic of Sri Lanka

57. Jamaica