

## Global Deloitte offices (per Deloitte website on 9 April 2015)

There may not be a tax practice in all of these offices.

Australia	France
Argentina	Gabon
Azerbaijan	Georgia
Austria	Ghana
Albania	Gibraltar
Algeria	Gaza Strip / West Bank / Palestinian Self-Ruled Areas - (East Jerusalem, Gaza, Ramallah)
Armenia	Germany
Angola	Greece
Aruba	Guam
Bahamas	Guatemala
Barbados	Honduras
Belarus	Hungary
Bermuda	Iceland
Bosnia and Herzegovina	Indonesia
British Virgin Islands	Ireland
Bahrain	Israel
Benin	Ivory Coast
Belgium	India
Brazil	Iraq
Brunei Darussalam	Islamic Finance
Bulgaria	Italy
Cambodia	Jordan
Canada	Japan
Channel Islands and Isle of Man	Kazakhstan
China-includes mainland, Hong Kong SAR & Macau SAR	Korea
Costa Rica	Kuwait
Congo	Kenya
Croatia	Kosovo
Cameroon	Kyrgyzstan
Cayman Islands	Lao PDR
Chile	Lebanon
Colombia	Lithuania
Curacao	Latvia
Cyprus	Libya
Czech Republic	Luxembourg
Denmark	Malaysia
Dominican Republic	Mauritius
Democratic Republic of Congo	Middle East
Dutch Caribbean	Mongolia
Ecuador	Morocco
El Salvador	Malta
Equatorial Guinea	Mexico
Egypt	Moldova
Estonia	Montenegro
Ethiopia	Mozambique
Finland	Myanmar
FYR Macedonia	

Namibia  
New Zealand  
Nigeria  
Netherlands  
Nicaragua  
Norway  
Oman  
Panama  
Paraguay  
Philippines  
Portugal  
Palestinian Ruled Territories  
Papua New Guinea  
Peru  
Poland  
Qatar  
Romania  
Russia  
Saudi Arabia  
Serbia  
Slovak Republic  
South Africa  
Sweden  
Syria  
Senegal  
Singapore

Slovenia  
Spain  
Switzerland  
Sudan  
Taiwan  
Tanzania  
Timor-Leste  
Tunisia  
Togo  
Tajikistan  
Thailand  
Trinidad and Tobago  
Turkey  
Uganda  
United Arab Emirates  
United States  
Uzbekistan  
Ukraine  
United Kingdom  
United States Virgin Islands  
Uruguay  
Venezuela  
Virgin Islands  
Vietnam  
Yemen

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