

The 33 low tax jurisdictions which have made a commitment to the elimination of harmful tax practices
Vanuatu
British Virgin Islands
Samoa
Mauritius
Jersey
Netherlands Antilles
Guernsey
Bermuda
Panama
Cayman Islands
Bahamas
Cook Islands
Isle of Man
Cyprus
Gibraltar
Montserrat
St Kitts & Nevis
Grenada
Antigua & Barbuda
Anguilla
St Vincent & the Grenadines
Bahrain
San Marino
Aruba
Dominica
St Lucia
Turks & Caicos Is
Seychelles
Nauru

Niue
Belize
Malta
US Virgin Islands