

**LIST**

States and territories that do not ensure the exchange of information for tax purposes with the Russian Federation

<b>States</b>	<b>Territories</b>
1. Abkhazia	1. Anguilla;
2. Austria	2. Aruba;
3. Angola	3. Bermuda;
4. Andorra	4. British Virgin Islands;
5. Antigua and Barbuda	5. Gibraltar;
6. Afghanistan	6. China:
7. The Bahamas	Hong Kong Special Administrative Region (Hong Kong);
8. Bangladesh	7. China:
9. Barbados	Macao Special Administrative Region (Macau);
10. Bahrain	8. Union of Comoros:
11. Belize	the island of Anjouan;
12. Benin	9. Malaysia:
13. Bolivia	Labuan Island;
14. Bosnia and Herzegovina	10. Montserrat;
15. Brazil	11. Curacao (Dutch part);
16. Brunei	12. The Republic of Niue;
17. Burkina Faso	13. Cayman Islands;
18. Burundi	14. Cook Islands;
19. Butane	15. Turks and Caicos Islands;
20. Vanuatu	16. Separately administrative
21. United Kingdom	

<p>22. East Timor</p> <p>23. Gabon</p> <p>24. Haiti</p> <p>25. Guyana</p> <p>26. Gambia</p> <p>27. Ghana</p> <p>28. Guatemala</p> <p>29. Guinea</p> <p>30. Guinea-Bissau</p> <p>31. Honduras</p> <p>32. Palestine</p> <p>33. Grenada</p> <p>34. Georgia</p> <p>35. Djibouti</p> <p>36. Dominica</p> <p>37. Dominican Republic</p> <p>38. Congo</p> <p>39. Zambia</p> <p>40. Zimbabwe</p> <p>41. Israel</p> <p>42. Jordan</p> <p>43. Iraq</p> <p>44. Yemen</p> <p>45. Cape Verde</p> <p>46. Cambodia</p> <p>47. Cameroon</p> <p>48. Kenya</p>	<p>division of the United Kingdom of Great Britain and Northern Ireland:</p> <p>Isle Of Man;</p> <p>17. The individual administrative units of the United Kingdom of Great Britain and Northern Ireland: Channel Islands (Guernsey, Jersey, Sark, Alderney);</p> <p>18. St. Maarten (Dutch part).</p>
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| 49. Kiribati         |  |
| 50. Colombia         |  |
| 51. Comoros          |  |
| 52. Costa Rica       |  |
| 53. Cote d'Ivoire    |  |
| 54. Laos             |  |
| 55. Lesotho          |  |
| 56. Liberia          |  |
| 57. Lebanon          |  |
| 58. Liechtenstein    |  |
| 59. Mauritius        |  |
| 60. Mauritania       |  |
| 61. Madagascar       |  |
| 62. Malawi           |  |
| 63. Maldives         |  |
| 64. Malta            |  |
| 65. Marshall Islands |  |
| 66. Mozambique       |  |
| 67. Monaco           |  |
| 68. Myanmar          |  |
| 69. Nauru            |  |
| 70. Nepal            |  |
| 71. Niger            |  |
| 72. Nigeria          |  |
| 73. Nicaragua        |  |
| 74. UAE              |  |
| 75. Oman             |  |

76. Pakistan	
77. Palau	
78. Panama	
79. Papua New Guinea	
80. Paraguay	
81. Peru	
82. Republic of the Congo	
83. Rwanda	
84. Salvador	
85. Samoa	
86. San Marino	
87. Sao Tome and Principe	
88. Swaziland	
89. Seychelles	
90. Senegal	
91. Saint Vincent and the Grenadines	
92. Saint Kitts and Nevis	
93. St. Lucia	
94. Solomon Islands	
95. Somalia	
96. Sudan	
97. Surinam	
98. Sierra Leone	
99. Tanzania	
100. Togo	
101. Tonga	
102. Trinidad and Tobago	

103.	Tuvalu	
104.	Tunisia	
105.	Uganda	
106.	Uruguay	
107.	Federated States of Micronesia	
108.	Fiji	
109.	Central African Republic	
110.	Chad	
111.	Switzerland	
112.	Ecuador	
113.	Equatorial Guinea	
114.	Eritrea	
115.	Estonia	
116.	Ethiopia	
117.	South Ossetia	
118.	Southern Sudan	
119.	Jamaica	