

Addendum  
to Decree of the Cabinet of Ministers of Ukraine  
of 27 December 2017, No. 1045

The List  
of countries (territories) that meet the criteria set forth  
in Article 39.2.1.2 of the Tax Code of Ukraine

Anguilla  
The Principality of Andorra  
Antigua and Barbuda  
Aruba  
Commonwealth of the Bahamas  
Barbados  
Kingdom of Bahrain  
Belize  
Bermuda  
Republic of Bulgaria  
Bosnia and Herzegovina  
British Virgin Islands  
Brunei Darussalam  
Republic of Burundi  
Republic of Vanuatu  
United States Virgin Islands  
Guadeloupe  
Republic of Guatemala  
Guernsey  
Gibraltar  
Special Administrative Region of China Hong Kong (EU)  
Grenada  
Georgia  
Jersey  
Republic of Djibouti  
Commonwealth of Dominica  
Dominican Republic  
Republic of Estonia

Islamic Republic of Iran  
Ireland  
Autonomous community of Canary Islands, Spain  
Republic of Cape Verde  
Cayman Islands  
The State of Qatar  
Kyrgyz Republic  
Republic of Cyprus  
Autonomous province of Kosovo and Metohija of the Republic of Serbia  
Republic of Cuba  
Curaçao  
Lao People's Democratic Republic  
Republic of Latvia  
Republic of Liberia  
Lebanese Republic  
Principality of Liechtenstein  
Republic of Mauritius  
Special Administrative Region of China Macao  
The former Yugoslav Republic of Macedonia  
Federal Territory of Labuan, Malaysia  
Maldives  
Republic of Malta  
Kingdom of Morocco  
Martinique  
Republic of the Marshall Islands  
Federated States of Micronesia  
Republic of Moldova  
Principality of Monaco  
Montserrat  
Republic of Nauru  
Niue  
United Arab Emirates  
Sultanate of Oman  
Isle of Man  
Cook Islands

Turks and Caicos Islands  
Republic of Palau  
Republic of Panama  
Republic of Paraguay  
Commonwealth of the Northern Mariana Islands  
Madeira, Autonomous Region of the Portuguese Republic  
Puerto Rico  
Independent State of Samoa  
Republic of San Marino  
Democratic Republic of Sao Tome and Principe  
Republic of Seychelles  
Saint Vincent and the Grenadines  
Saint Kitts and Nevis  
Saint Lucia  
Republic of Singapore  
Sint Maarten (The Netherlands part)  
Republic of the Sudan  
Democratic Republic of Timor-Leste  
Turkmenistan  
Hungary  
Republic of Uzbekistan  
Montenegro

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