




ZOZNAM DAŇOVÝCH RAJOV

- FATF** Finančná akčná skupina - *the Financial Action Task Force*
EÚ ✓ Ecofin – ministri financií EÚ
 ● Delegované nariadenie Komisie (EÚ) 2016/1675
IMF Medzinárodný menový fond - *the International Monetary Fund*
FSI *the Financial Secrecy Index (managed by the Tax Justice Network)*
OECD Organizácia pre hospodársku spoluprácu a rozvoj - *the Organisation for Economic Co-operation and Development*

Krajiny/Teritória <i>Country/Territories</i>					Označené ako daňové rajy				
					FATF	EÚ	IMF	FSI	OECD
1		Afganistan	AF	<i>Afghanistan</i>	✓	●			
2		Alžírsko	DZ	<i>Algeria</i>	✓				
3		Americká Samoa	ASM	<i>American Samoa</i>		✓			
4		Andorra	AD	<i>Andorra</i>	✓		✓	✓	✓
5		Angola	AO	<i>Angola</i>	✓				
6		Anguilla	AI	<i>Anguilla</i>			✓	✓	✓
7		Antigua and Barbuda	AG	<i>Antigua and Barbuda</i>			✓	✓	✓
8		Argentína	AR	<i>Argentina</i>	✓				
9		Aruba	AW	<i>Aruba</i>			✓	✓	✓
10		Bahamy	BS	<i>Bahamas</i>			✓	✓	✓
11		Bahrajn	BH	<i>Bahrain</i>		✓	✓	✓	✓
12		Bangladéš	BD	<i>Bangladesh</i>	✓				
13		Barbados	BB	<i>Barbados</i>		✓	✓	✓	✓
14		Belize	BZ	<i>Belize</i>			✓	✓	✓
15		Bermudy	BM	<i>Bermuda</i>			✓	✓	✓
16		Bolívia	BO	<i>Bolivia</i>	✓				
17		Bosna a Hercegovina	BA	<i>Bosnia and Herzegovina</i>	✓	●			
18		Botswana	BW	<i>Botswana</i>			✓	✓	✓
19		Britské Panenské ostrovy	VG	<i>British Virgin Islands</i>	✓		✓	✓	✓
20		Brunej Darussalam	BN	<i>Brunei Darussalam</i>	✓		✓	✓	✓
21		Cookove ostrovy	CK	<i>Cook Islands</i>			✓	✓	✓
22		Curaçao	CW	<i>Curaçao</i>			✓	✓	✓
23		Cyprus	CY	<i>Cyprus</i>			✓	✓	✓

24		Delaware		<i>Delaware</i>			✓	✓	✓
25		Dominikánske spoločenstvo	DM	<i>Dominica</i>			✓	✓	✓
26		Ekvádor	EC	<i>Ecuador</i>	✓				
27		Etiópia	ET	<i>Ethiopia</i>	✓				
28		Filipíny	PH	<i>Philippines</i>	✓				
29		Gibraltár	GI	<i>Gibraltar</i>			✓	✓	✓
30		Ghana	GH	<i>Ghana</i>	✓				
31		Grenada	GD	<i>Grenada</i>		✓	✓	✓	✓
32		Guam	GUM	<i>Guam</i>		✓			
33		Guernsey	GG	<i>Guernsey</i>			✓	✓	
34		Guyana	GY	<i>Guyana</i>	✓	●			
35		Holandské Antily	AN	<i>Netherlands Antilles</i>			✓	✓	✓
36		Hong Kong	HK	<i>Hong Kong</i>			✓	✓	✓
37		Indonézia	ID	<i>Indonesia</i>	✓				
38		Irak	IQ	<i>Iraq</i>	✓	●			
39		Irán	IR	<i>Iran</i>	✓	●			
40		Írsko	IE	<i>Ireland</i>			✓	✓	✓
41		Jemen	YE	<i>Yemen</i>	✓	●			
42		Jersey	JE	<i>Jersey</i>			✓	✓	✓
43		Kajmanie ostrovy	KY	<i>Cayman Islands</i>		✓			
44		Kambodža	KH	<i>Cambodia</i>	✓				
45		Keňa	KE	<i>Kenya</i>	✓				
46		Kirgisko	KG	<i>Kyrgyzstan</i>	✓				
47		Korea	KOR	<i>Republic of Korea</i>		✓			
48		Kostarika	CR	<i>Costa Rica</i>			✓	✓	✓
49		Kuba	CU	<i>Cuba</i>	✓				
50		Laos	LA	<i>Laos</i>	✓	●			
51		Libanon	LB	<i>Lebanon</i>			✓	✓	✓
52		Libéria	LR	<i>Liberia</i>				✓	✓
53		Lichtenštajnsko	LI	<i>Liechtenstein</i>			✓	✓	✓
54		Lotyšsko	LV	<i>Latvija</i>	✓				
55		Luxemburg	LU	<i>Luxembourg</i>			✓	✓	✓
56		Macao	MO	<i>Macau</i>		✓	✓	✓	✓
57		Malajzia	MY	<i>Malaysia²</i>			✓	✓	✓
58		Malta	MT	<i>Malta</i>			✓	✓	✓
59		Maroko	MA	<i>Morocco</i>	✓				

60		Marshallove ostrovy	MH	<i>Marshall Islands</i>		✓	✓	✓	✓
61		Maurícius	MU	<i>Mauritius</i>			✓	✓	
62		Mjanmarsko	MM	<i>Myanmar</i>	✓		✓	✓	✓
63		Monako	MC	<i>Monaco</i>			✓	✓	✓
64		Mongolsko	MN	<i>Mongolia</i>	✓	✓			
65		Montserrat	MS	<i>Montserrat</i>			✓	✓	✓
66		Namíbia	NA	<i>Namibia</i>	✓	✓			
67		Nauru	NR	<i>Nauru</i>			✓	✓	✓
68		Nepál	NP	<i>Nepal</i>	✓				
69		Nigeria	NG	<i>Nigeria</i>	✓				
70		Nikaragua	NI	<i>Nicaragua</i>	✓				
71		Ostrov Man	IM	<i>Isle of Man</i>			✓	✓	✓
72		Pakistan	PK	<i>Pakistan</i>	✓				
73		Palau	PLW	<i>Palau</i>		✓			
74		Panama	PA	<i>Panama</i>		✓	✓	✓	✓
75		Papua-Nová Guinea	PG	<i>Papua New Guinea</i>	✓				
76		Samoa	WS	<i>Samoa</i>		✓	✓	✓	✓
77		Severná Korea	KP	<i>North Korea</i>	✓	●			
78		Seychely	SC	<i>Seychelles</i>	✓	●	✓	✓	✓
79		Spojené arabské emiráty	AE	<i>United Arab Emirates</i>		✓	✓	✓	✓
80		Srí Lanka	LK	<i>Sri Lanka</i>	✓				
81		Sudan	SD	<i>Sudan</i>	✓				
82		Svätý Krištof a Nevis	KN	<i>Saint Kitts and Nevis</i>			✓	✓	✓
83		Svätá Lucia	LC	<i>Saint Lucia</i>	✓	✓	✓	✓	✓
84		Svätý Tomáš a Princov ostrov	ST	<i>São Tomé and Príncipe</i>	✓				
85		Svätý Vincent a Grenadíny	VC	<i>Saint Vincent and the Grenadines</i>			✓	✓	✓
86		Sýria	SY	<i>Syria</i>	✓	●			
87		Švajčiarsko	CH	<i>Switzerland</i>			✓	✓	✓
88		Tadžikistan	TJ	<i>Tajikistan</i>	✓				
89		Tanzánia	TZ	<i>Tanzania</i>	✓				
90		Thajsko	TH	<i>Thailand</i>	✓				
91		Tonga, Turks a Caicos	TC	<i>Turks and Caicos Islands</i>			✓	✓	✓
92		Trinidad a Tobago	TT	<i>Trinidad and</i>	✓	✓			

				<i>Tobago</i>					
93		Tunisko	TN	<i>Tunisia</i>	✓	✓			
94		Turecko	TR	<i>Turkey</i>	✓				
95		Turkmenistan	TM	<i>Turkmenistan</i>	✓				
96		Uganda	UG	<i>Uganda</i>		●			
97		Uruguaj	UY	<i>Uruguay</i>			✓	✓	✓
98		Vanuatu	VU	<i>Vanuatu</i>	✓	●	✓	✓	✓
99		Venezuela	VE	<i>Venezuela</i>	✓				
100		Vietnam	VN	<i>Viet nam</i>	✓				
101		Zimbabwe	ZW	<i>Zimbabwe</i>	✓				