Annex A. Country Fact Sheet

The table presented draws upon information available in the public domain from multiple sources as of October 2024. Readers are advised that the Fund domicile environment is continuously evolving, and the facts contained here may need to be updated over time.

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| **Countries** | **⁠List of Double Taxation Treaties (DTTs)** | | | | |
| **Cape Verde** | 3 Countries. Guinea-Bissau, Macau, Portugal | | | | |
| **Countries** | **⁠List of Double Taxation Treaties (DTTs)** | | | | |
| **Cote D'Ivoire** | 17 Countries. Belgium, Canada, France, Italy, Morocco, Norway, Portugal, Switzerland, Tunisia, United Kingdom, Benin, Burkina Faso, Mali, Niger, Senegal, Togo, Guinea Bissau | | | | |
| **Ethiopia** | 20 Countries. China, Cyprus, Czech Republic, France, India, Ireland, Israel, Italy, Korea, Kuwait, Netherlands, Portugal, Romania, Russia, Saudi Arabia, Singapore, South Africa, Tunisia, Turkey, United Kingdom. | | | | |
| **Ghana** | 14 Countries. Belgium, Czech Republic, Denmark, France, Germany, Italy, Mauritius, Morocco, Netherlands, Qatar, Singapore, South Africa, Swiss, and the United Kingdom. | | | | |
| **Countries** | | **⁠List of Double Taxation Treaties (DTTs)** | | | | |
| **Kenya** | 15 countries. Canada, Iran, South Korea, Denmark, Norway, Sweden, France, Qatar, United Arab Emirates, Germany, Seychelles, United Kingdom, India, South Africa, Zambia | | | | |
| **Countries** | | | **⁠List of Double Taxation Treaties (DTTs)** | | | |
| **Mauritius** | 46 Countries. Australia, Barbados, Belgium, Botswana, Cabo Verde, China, Congo, Croatia, Cyprus, Egypt, Estonia, Eswatini, France, Germany, Ghana, Guernsey, Hong Kong, India, Italy, Jersey, Kuwait, Lesotho, Luxembourg, Madagascar, Malaysia, Malta, Monaco, Mozambique, Namibia, Nepal, Oman, Pakistan, Rwanda, Peoples Republic of Bangladesh, Seychelles, Singapore, South Africa, Sri Lanka, State of Qatar, Sweden, Thailand, Tunisia, Uganda, United Arab Emirates, United Kingdom, Zimbabwe | | | | |
| **Countries** | | | | **⁠List of Double Taxation Treaties (DTTs)** | | | | |
| **Morocco** | 50 Countries. Arab Maghreb Union, Austria, Bahrain, Belgium, Bulgaria, China, Canada, Czech Republic, Denmark, Egypt, Finland, Lithuania, Benin, Ghana, Madagascar, Slovenia, Japan, Russia, Serbia, Luxembourg, Lebanon, Romania, Saudi Arabia, Latvia, Qatar, United States, Korea, Portugal, United Kingdom, Jordan, Poland, United Arab Emirates, Italy, Pakistan, Ukraine, Ireland, Oman, Turkey, Norway, Syria, India, France, Singapore, Switzerland, Spain, Malta, Germany, Malaysia, Hungary, Netherlands. | | | | |
| **Nigeria** | 16 Countries. Canada, Pakistan, Belgium, France, Romania, Netherlands, United Kingdom, China, South Africa, Italy (airline and shipping only), Philippines, Czech Republic, Slovakia, Singapore, Sweden, and Spain. | | | | |
| **Rwanda** | 13 Countries. Barbados, Belgium, People’s Republic of China, Democratic Republic of Congo, Jersey, Luxembourg, Mauritius, Morocco, Qatar, Singapore, South Africa, Turkey, United Arab Emirates | | | | |
| **Countries** | | | | | **⁠List of Double Taxation Treaties (DTTs)** | | | | |
| **Senegal** | 25 Countries. Belgium, Canada, Egypt, France, Italy, Kuwait, Lebanon, Mauritania, Mauritius, Morocco, Norway, Portugal, Qatar, South Africa, Spain, Taiwan, Tunisia, United Kingdom, Benin, Burkina Faso, Mali, Niger, Ivory Coast, Togo, Guinea Bissau | | | | |
| **South Africa** | 78 Countries. Algeria, Australia, Austria, Belarus, Belgium, Brazil, Bulgaria, Botswana, Canada, Chile, China, Croatia, Cyprus, Czech Republic, Cameroon, Denmark, Democratic Republic of Congo, Egypt, Ethiopia, Finland, France, Germany, Greece, Grenada, Ghana, Hong Kong, Hungary, India, Indonesia, Iran, Ireland, Israel, Italy, Japan , Korea, Kuwait, Kenya, Luxembourg, Lesotho, Malaysia, Malawi, Malta, Mexico, Mauritius, Mozambique, Namibia, Netherlands, Nigeria, Norway, Oman, Pakistan, Portugal, Qatar, Romania, Russia, Rwanda, Saudi Arabia, Singapore, Seychelles, Slovak Republic, Spain, Sweden, Switzerland, Taiwan, Thailand, Sierra Leone, Swaziland, Tanzania, Tunisia, Turkey, Ukraine, United Arab Emirates, united kingdom, United States of America, Uganda, Zambia, Zimbabwe. | | | | |
| **⁠List of Double Taxation Treaties (DTTs)** | | | | | | | **FATF status** | |
| **Togo** | 8 Countries. France, Senegal, Mali, Burkina Faso, Benin, Guinea Bissau, Niger, Ivory Coast | | | | |
| **Uganda** | 9 Countries. Denmark, India, Italy, Mauritius, Netherlands, Norway, South Africa, United Kingdom, Zambia | | | | |
| **Countries** | | | | | | |
| **Dubai (DIFC)** | 142 Countries. Albania, Algeria, Andorra, Angola, Argentina, Armenia, Austria, Azerbaijan, Bangladesh, Barbados, Belarus, Belgium, Belize, Bermuda, Bosnia, Botswana, Brazil, Brunei, Bulgaria, Cameroon, Canada, China, Comoro Islands, Costa Rica, Croatia, Cyprus, Czech Republic, Egypt, Estonia, Ethiopia, Fiji, Finland, France, Georgia, Greece, Guinea, Hungary, India, Indonesia, Ireland, Israel, Italy, Japan, Jersey, Jordan, Kazakhstan, Kenya, Korea, Kosovo, Kyrgyzstan, Latvia Spain, Lebanon, Liechtenstein, Lithuania, Luxembourg, Malaysia, Maldives, Malta, Mauritania, Mauritius, Mexico, Moldova, Montenegro, Morocco, Mozambique, Netherlands, New Zealand, Niger, North Macedonia, Pakistan, Panama, Paraguay, Philippines, Poland, Portugal, Romania, Russia, Saudi Arabia, Senegal, Serbia, Seychelles, Singapore, Slovakia, Slovenia, South Africa, Spain, Sri Lanka, St. Vincent & the Grenadines, Sudan, Switzerland, Syria, Tajikistan, Thailand, Tunisia, Turkey, Turkmenistan, Ukraine, United Kingdom, Uruguay, Uzbekistan, Venezuela, Vietnam, Yemen, Zimbabwe. | | | | |
| **Countries** | | | | | | | | | | **FATF status** | |
| **Luxembourg** | 80 Countries. Andorra, Armenia, Austria, Azerbaijan, Bahrain, Barbados, Belgium, Botswana, Brazil, Brunei Darussalam, Bulgaria, Canada, China, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, Georgia, Germany, Greece, Guernsey (more info), Hong Kong, Hungary, Iceland, India, Indonesia, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Kazakhstan, Lao People's Democratic Republic, Latvia, Liechtenstein, Lithuania, Macedonia, Malaysia, Malta, Mauritius, Mexico, Moldova, Monaco, Mongolia, Morocco, Netherlands, Norway, Panama, Poland, Portugal, Qatar, Romania, Russia, San Marino, Saudi Arabia, Senegal, Serbia, Seychelles, Singapore, Slovenia, South Africa, South Korea, Spain, Sri Lanka, Sweden, Switzerland, Taiwan, Tajikistan, Thailand, Trinidad and Tobago, Tunisia, Turkey, Ukraine, United Arab Emirates, Uruguay, Uzbekistan, Vietnam. DTTs have been signed with Albania, Argentina, Cabo Verde, Ghana, Kuwait, Kyrgyzstan, Oman, and Rwanda, but these DTTs are not yet in force. | | | | |
| **Countries** | | | | | | | | **⁠List of Double Taxation Treaties (DTTs)** | | | | |
| **The Netherlands** | 84 Countries. Albania, Argentina, Armenia, Aruba, Australian, Austria, Azerbaijan, Bahrain, Bangladesh, Barbados, Belarus, Belgium, Bermuda, BES Islands (the Caribbean Netherlands), Brazil, Bulgaria, Canada, China, Croatia, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Georgia, Germany, Ghana, Greece, Hong Kong, Hungary, Iceland, India, Indonesia, Ireland, Israel, Italy, Japan, Jordan, Kazakhstan, Korea, Kuwait, Kyrgyzstan, Latvia, Lithuania, Luxembourg, Macedonia, Malawi, Malaysia, Malta, Mexico, Moldova, Mongolia, Morocco, New-Zealand, Nigeria, Norway, Oman, Pakistan, Panama, Poland, Portugal, Qatar, Romania, Russian Federation, Saudi Arabia, Singapore, Slovakia, Slovenia, South Africa, South Korea, Spain, Sri Lanka, Surinam, Sweden, Switzerland, Taiwan, Thailand, Philippines, Tunisia, Turkey, Turkmenistan, Uganda, Ukraine, United Arab Emirates, United Kingdom, United States of America, Uzbekistan, Venezuela, Vietnam, the former Yugoslavia, Zambia, Zimbabwe. | | | | |
| **Countries** | | | | | | | | | **⁠List of Double Taxation Treaties (DTTs)** | | | | |
| **State of Delaware (USA)** | 59 Countries. Australia, Austria, Bangladesh, Barbados, Belgium, Bulgaria, Canada, China, Commonwealth of Independent States (CIS), Cyprus, Czech Republic, Denmark, Egypt, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, India, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Kazakhstan, Korea, South, Latvia, Lithuania, Luxembourg, Malta, Mexico, Morocco, Netherlands, New Zealand, Norway, Pakistan, Philippines, Poland, Portugal, Romania, Russia, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad & Tobago, Tunisia, Turkey, Ukraine, United Kingdom, Venezuela, Vietnam. | | | | |