

**ANEXO N° 2**  
**Listado de países que se considera tienen un régimen fiscal preferencial.**  
**Análisis preliminar**

AE	United Arab Emirates (the)	MF	Saint Martin (French part)
AF	Afghanistan	MG	Madagascar
AG	Antigua and Barbuda	MH	Marshall Islands (the)
AI	Anguilla	ML	Mali
AM	Armenia	MM	Myanmar
AO	Angola	MN	Mongolia
AS	American Samoa	MO	Macao
AX	Åland Islands	MP	Northern Mariana Islands (the)
BA	Bosnia and Herzegovina	MQ	Martinique
BD	Bangladesh	MU	Mauritius
BH	Bahrain	MV	Maldives
BI	Burundi	MW	Malawi
BJ	Benin	MY	Malaysia
BL	Saint Barthélemy	MZ	Mozambique
BM	Bermuda	NA	Namibia
BN	Brunei Darussalam	NC	New Caledonia
BQ	Bonaire, Sint Eustatius and Saba	NE	Niger (the)
BS	Bahamas (the)	NF	Norfolk Island
BT	Bhutan	NI	Nicaragua
BV	Bouvet Island	NP	Nepal
BW	Botswana	OM	Oman
BY	Belarus	PF	French Polynesia
BZ	Belize	PG	Papua New Guinea
CC	Cocos (Keeling) Islands (the)	PM	Saint Pierre and Miquelon
CD	Congo (the Democratic Republic of the)	PN	Pitcairn
CF	Central African Republic (the)	PR	Puerto Rico
CG	Congo (the)	PS	Palestine, State of
CI	Côte d'Ivoire	PW	Palau
CR	Costa Rica	QA	Qatar
CU	Cuba	RE	Réunion
CV	Cabo Verde	RS	Serbia
CW	Curaçao	RW	Rwanda
CX	Christmas Island	SB	Solomon Islands
DJ	Djibouti	SC	Seychelles
DM	Dominica	SD	Sudan (the)
DZ	Algeria	SH	Saint Helena, Ascension and Tristan da Cunha
EG	Egypt	SJ	Svalbard and Jan Mayen
EH	Western Sahara*	SL	Sierra Leone
ER	Eritrea	SO	Somalia
ET	Ethiopia	SR	Suriname
FJ	Fiji	SS	South Sudan
FK	Falkland Islands (the) [Malvinas]	ST	Sao Tome and Principe
FM	Micronesia (Federated States of)	SV	El Salvador
GD	Grenada	SX	Sint Maarten (Dutch part)
GF	French Guiana	SY	Syrian Arab Republic
GM	Gambia (the)	SZ	Swaziland
GN	Guinea	TC	Turks and Caicos Islands (the)
GP	Guadeloupe	TD	Chad

GQ	Equatorial Guinea	TF	French Southern Territories (the)
GS	South Georgia and the South Sandwich Islands	TG	Togo
GU	Guam	TH	Thailand
GW	Guinea-Bissau	TJ	Tajikistan
GY	Guyana	TK	Tokelau
HK	Hong Kong	TL	Timor-Leste
HM	Heard Island and McDonald Islands	TM	Turkmenistan
HN	Honduras	TO	Tonga
HT	Haiti	TT	Trinidad and Tobago
IO	British Indian Ocean Territory (the)	TV	Tuvalu
IQ	Iraq	TW	Taiwan (Province of China)
IR	Iran (Islamic Republic of)	TZ	Tanzania, United Republic of
JO	Jordan	UM	United States Minor Outlying Islands (the)
KG	Kyrgyzstan	UZ	Uzbekistan
KH	Cambodia	VA	Holy See (the)
KI	Kiribati	VE	Venezuela (Bolivarian Republic of)
KM	Comoros (the)	VG	Virgin Islands (British)
KP	Korea (the Democratic People's Republic of)	VI	Virgin Islands (U.S.)
KW	Kuwait	VN	Viet Nam
KY	Cayman Islands (the)	VU	Vanuatu
LA	Lao People's Democratic Republic (the)	WF	Wallis and Futuna
LK	Sri Lanka	YE	Yemen
LR	Liberia	YT	Mayotte
LY	Libya	ZM	Zambia
MD	Moldova (the Republic of)	ZW	Zimbabwe
ME	Montenegro		