

# Top 20 Locations for Offshore Funds



**CARRIBEAN**  
Cayman Islands  
British Virgin Islands  
Bahamas  
Bermuda

**LATIN AMERICA**  
Uruguay  
Panama

**UNITED STATES**  
Delaware

**EUROPE**  
Ireland  
Jersey  
Luxembourg  
Guernsey  
Switzerland  
Cyprus  
Netherlands

**ASIA**  
Hong Kong  
Macau  
Singapore

**AFRICA**  
Mauritius  
Seychelles

**MIDDLE EAST**  
United Arab Emirates

# Offshore Financial Centres

**R Sandford**



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