

## 60 secrecy jurisdictions

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The [secrecyjurisdictions.com](https://secrecyjurisdictions.com) web site surveys 60 secrecy jurisdictions. As it notes:

*Having a definition of secrecy jurisdictions is one thing, identifying them in practice is something quite different. This task was, however, a key element within this project.*

*There was an obvious ‘chicken and egg’ problem in doing this. We could either search all jurisdictions in the hope of identifying those characteristics that might suggest some were secrecy jurisdictions or we could establish a list of those places that were by consensus considered tax havens / secrecy jurisdictions and appraise the financial services environments of those places to see what they had in common.*

*We chose the second approach, largely because we are not the first to tackle this issue and plenty had before us both sought to define what either tax havens or offshore financial centres might be — and then list those places they thought had those characteristics. For reasons noted in this report, we had problems with many of the definitions offered by all those others. There were, however, sufficient such exercises to allow us to use them as a data set from which conclusions could be drawn.*

*Twelve listings in all were used, dating from 1982 to 2007. These were prepared by academics, regulatory agencies of various sorts, legislators, civil society groupings and those promoting tax haven use. The sheer variety of sources did, we hoped, add credibility to the likely findings. This, we think, was the case.*

*It was this process that resulted in our initial selection of all 61 jurisdictions with two or more listings for study, one listing being considered insufficient evidence of concern. However, upon review minor changes were made as follows:*

- 1. Niue was eliminated from the survey as the IMF had indicated in 2008 that it was no longer providing any significant secrecy jurisdiction services;*
- 2. John Christensen and Mark Hampton, who prepared the Tax Justice Network listing suggested that both Tonga and South Africa could be removed from their list for the same reason, downgrading them to having one listing each;*

*3. The EU states of Austria (no listings) and Belgium (one listing) were added because of their refusal to cooperate with the European Union Savings Tax Directive, indicating serious secrecy jurisdiction activity.*

*The resulting list was therefore of sixty jurisdictions.*

The full list is available for [download here](#).