



**STORA ENSO  
BUSINESS PRACTICE POLICY REFERENTIALS  
Aug 27, 2020**

**TAX SENSITIVE COUNTRY LIST**

(Last updated on Aug 27, 2020)

American Samoa

Cayman Islands

Fiji

Guam

Oman

Palau

Panama

Samoa

Trinidad and Tobago

US Virgin Islands

Vanuatu

Seychelles