

Change in EU List of Non-Cooperative Jurisdictions for Tax Purposes



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News

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The EU list of non-cooperative jurisdictions for tax purposes was [updated](#) on 17 October 2023. Three jurisdictions were added to the blacklist (Antigua and Barbuda, Belize, and Seychelles), two were moved to the "grey list" (British Virgin Islands and Costa Rica), and one country (Marshall Islands) was removed from the lists.

The listing is part of the EU's external tax policy strategy and is intended to contribute to ongoing efforts to promote good tax governance worldwide (→ [euclid 1/2020, 18](#)). The EU's blacklist of non-cooperative jurisdictions (Annex I of the Council Conclusion) comprises countries that have either not engaged in a constructive dialogue with the EU on tax governance or not fulfilled their commitments to implement essential reforms on tax transparency, fair taxation, and compliance with international standards to prevent base erosion and profit shifting. Antigua and Barbuda, Belize, and the Seychelles were added to the list because they were found to be deficient in the exchange of tax information on request. Currently, 16 jurisdictions are listed.

The British Virgin Islands and Costa Rica were moved to the "grey list" (Annex II), as they are implementing the necessary reforms. Annex II refers to jurisdictions committed to address deficiencies. It currently includes 14 jurisdictions.

The Common EU list of third country jurisdictions for tax purposes is regularly updated twice a year (starting in 2020), with the next revision scheduled for February 2024. It is agreed by the EU Finance Ministers. A country will be removed from the list once it has addressed the issues of concern for the EU and has brought its tax system fully into line with the required good governance criteria. The Commission published a [factsheet](#) showing the evolution of the lists (Annex I and II) since December 2017.

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