

# List of Non-Cooperative Tax Jurisdictions: No Changes



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## News

On 10 October 2025, the ECOFIN Council confirmed the EU list of non-cooperative jurisdictions for tax purposes. It decided that the same 11 jurisdictions as before remain on the list, including, for instance, American Samoa, Fiji, Panama, Russia, Trinidad and Tobago, and Vanuatu (→[euclid 3/2024, 188](#)). The Council regretted that these jurisdictions are not yet fully cooperative on tax matters despite positive developments.

In addition, the Council updated the "state of play document", in which jurisdictions are listed that do not yet comply with international tax standards but have committed to implementing reforms. Vietnam has been removed from the "state of play document" as the country satisfactorily improved reporting standards for multinational companies.

Since 2020, the Council updates the list twice a year. The listing criteria relate to tax transparency, fair taxation, and measures against base erosion and profit shifting. If a country is blacklisted, EU Member States are required to take efficient defensive measures in non-tax and tax areas (→[euclid 3/2023, 255-256](#)).

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