

Non-Cooperative Tax Jurisdictions: Antigua and Barbuda No Longer Blacklisted



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News

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On 8 October 2024, the [Council has removed Antigua and Barbuda from the EU list of non-cooperative jurisdictions for tax purposes](#), reducing the list to [11 jurisdictions](#): American Samoa, Anguilla, Fiji, Guam, Palau, Panama, Russia, Samoa, Trinidad and Tobago, the US Virgin Islands, and Vanuatu.

The EU list of non-cooperative jurisdictions, established in December 2017 as part of the EU's external strategy on taxation, seeks to encourage transparency, fair taxation, and the implementation of international measures to prevent tax base erosion and profit shifting. The Council reviews the list twice a year to ensure it reflects current progress and developments (for the last revision → [euclid 1/2024, 29](#)). These decisions are prepared by the Council's Code of Conduct Group, which monitors tax measures in both EU Member States and international jurisdictions, working closely with the OECD Forum on Harmful Tax Practices to promote global tax governance.

Antigua and Barbuda had been added to the list in October 2023 following a negative assessment by the OECD Global Forum on its exchange of information practices. However, after making changes to its tax rules, the Global Forum granted Antigua and Barbuda a supplementary review, which is scheduled to take place soon. While awaiting the outcome of this review, Antigua and Barbuda has been moved to the state-of-play document (Annex II), reflecting ongoing cooperation with the EU on tax matters.

In the context of the Annex II-list, Armenia and Malaysia have been removed after having fulfilling their commitments by amending a harmful tax regime.

The next update to the EU list of non-cooperative jurisdictions is scheduled for February 2025.

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