

Tax Blacklist: Council Adds Two Additional Countries



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News

Twice a year, the Council decides which countries and territories are to be blacklisted as non-cooperative tax jurisdictions (for the last decision in October 2025 →[euclid 3/2025, 205-206](#)).

On 17 February 2026, the Council added two countries – the Turks and Caicos Islands and Vietnam – to the EU list of non-cooperative jurisdictions for tax purposes. At the same time, it removed three countries – Fiji, Samoa and Trinidad and Tobago – from the list, as they now meet all agreed international standards. This list now comprises 10 jurisdictions: American Samoa, Anguilla, Guam, Palau, Panama, the Russian Federation, the Turks and Caicos Islands, the US Virgin Islands, Vanuatu and Vietnam.

In addition, the Council approved the progress report (Annex II), which documents cooperation with partner countries and their commitments to reforming their tax regulations. Antigua and Barbuda and the Seychelles will be removed from the document following a positive assessment of their exchange of information. Brunei has been granted a six-month extension to bring its tax regulations into line and will also be removed from the list.

The criteria for blacklisting non-cooperative jurisdictions 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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