

# Updated Non-Cooperative Tax Jurisdictions List



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## News

On 20 February 2024, the Council **removed** the Bahamas, Belize, the Seychelles, and Turks and Caicos Islands from its list of non-cooperative jurisdictions for tax purposes. The removal of the Bahamas and Turks and Caicos Islands from the list was influenced by the OECD Forum of Harmful Tax Practices (FHTP), which observed improvements in these jurisdictions' enforcement of economic substance requirements. Belize and the Seychelles had originally been included on the list because of unfavorable assessments in October 2023, when the OECD Global Forum admonished their exchange of information upon request; however, recent regulatory amendments in these jurisdictions have prompted a supplementary review by the Global Forum. Pending the outcome of this review, Belize and the Seychelles have now been relocated to "the grey list" (Annex II), reflecting ongoing cooperation and commitments to tax reform. Albania and Hong Kong were removed from the "grey list".

After the update, the "black list" now comprises 12 non-cooperative jurisdictions for tax purposes: American Samoa, Anguilla, Antigua and Barbuda, Fiji, Guam, Palau, Panama, Russia, Samoa, Trinidad and Tobago, the US Virgin Islands, and Vanuatu. The Council expressed regret that these jurisdictions have not yet fully aligned with international tax cooperation standards and urges them to improve their legal frameworks. On the "grey list" are currently ten countries.

Work on the list is a dynamic process. Since 2020, the Council updates the list twice a year. The next revision is scheduled for October 2024. For more background information on the list → [euclid 1/2020, 18](#).

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