



European
Commission

THE EU LIST OF NON-COOPERATIVE TAX JURISDICTIONS

OBJECTIVES



Transparency

Does the jurisdiction comply with the international standards on information exchange?



Fair Tax Competition

Does the country have harmful tax practices or regimes? Does it apply anti-BEPS measures?



Real Economic Activity

Does the country's tax rate encourage artificial tax structures?

PROCESS

1



SELECTING

Commission reviews third countries' risk levels. Member States agree criteria for screening.

2



SCREENING

Member States assess third countries' tax systems and start dialogue.

3



LISTING

Member States list countries that did not commit to addressing identified problems.

4

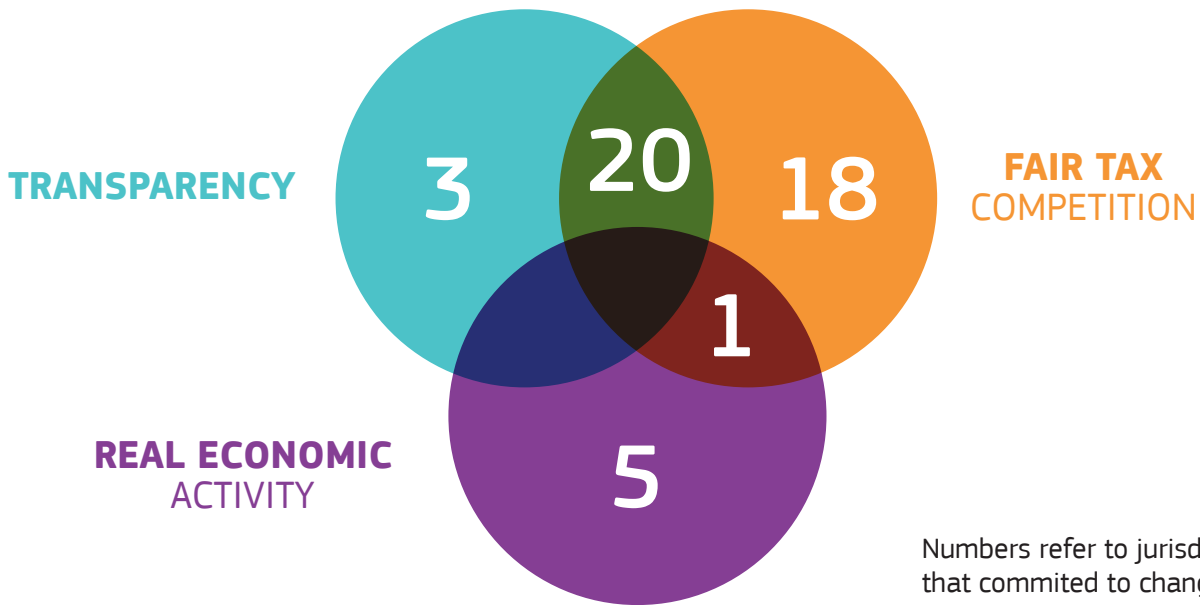


MONITORING

Continuous review of all jurisdictions. EU list updated at least once a year.

IMPROVEMENTS

Many jurisdictions committed
to address problems in their tax systems



Numbers refer to jurisdictions that committed to changes. These jurisdictions can be found in the MEMO on the link below.

EU LIST OF NON-COOPERATIVE TAX JURISDICTIONS

American Samoa	Macao SAR	Saint Lucia
Bahrain	Marshall Islands	Samoa
Barbados	Mongolia	Trinidad and Tobago
Grenada	Namibia	Tunisia
Guam	Palau	United Arab Emirates
Korea (Republic of)	Panama	

For more information:

https://ec.europa.eu/taxation_customs/tax-common-eu-list_en