

## ***EU list of third country non-cooperative jurisdictions in tax matters – updated October & November 2019***

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On 14 November 2019 the ECOFIN Council adopted and published a revised EU list of third country 'non-cooperative jurisdictions in tax matters' (commonly referred to as the EU 'blacklist') and a revised EU list of third country 'co-operative jurisdictions subject to the successful delivery of their commitments' (commonly referred to as the EU 'greylist').

As a result of the latest revision:

- **Belize** has been moved from the EU 'blacklist' to the EU 'greylist'.
- **North Macedonia** has been removed from the EU 'greylist' due to successful delivery of its commitments.

The revisions above were preceded by another adoption and publication of a revised EU 'blacklist' and a revised EU 'greylist' by the ECOFIN Council on 17 October 2019. As result of this earlier revision:

- **United Arab Emirates** are no longer listed due to successful delivery of their commitments.
- **Marshall Islands** have been moved from the EU 'blacklist' to the EU 'greylist'.
- **Albania, Costa Rica, Mauritius, Serbia** and **Switzerland** have been removed from the EU 'greylist' due to successful delivery of their commitments.

For background, please refer to our prior Tax Update Newsletters [N-17-2017](#), [N-4-2018](#), [N-11-2018](#), [N-19-2018](#), [N-5-2019](#), [N-9-2019](#), [N-11-2019](#).

For your ease of reference, the latest revised lists (i.e. after the above revisions) are set out below:

**The latest revised EU list of the 8 identified jurisdictions included in the EU common list of non-cooperative jurisdictions for tax purposes (EU 'blacklist'), as adopted and published on 14 November 2019, grouped per reason of listing:**

<b>No commitment to address the EU's concerns</b>	
American Samoa	Samoa
Guam	US Virgin Islands
<b>Did not deliver on their commitment on time</b>	
Fiji	Vanuatu
Oman	-
<b>Major transparency concerns</b>	
Trinidad and Tobago	-

**The latest revised EU list of the 32 identified co-operative jurisdictions subject to the successful delivery of their commitments (EU 'greylist'), as adopted and published on 14 November 2019:**

Anguilla	Cabo Verde	Namibia
Antigua and Barbuda	Cayman Islands	Nauru
Armenia	Cook Islands	Niue
Australia	Curacao	Palau
Bahamas	Eswatini	Saint Kitts and Nevis
Barbados	Jordan	Saint Lucia
Belize	Maldives	Seychelles
Bermuda	Marshall Islands	Thailand
Bosnia and Herzegovina	Mongolia	Turkey
Botswana	Montenegro	Vietnam
British Virgin Islands	Morocco	-

### **Let's talk**

For a deeper discussion of how this development might affect you or your business, please contact:

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