

## ***EU list of third country non-cooperative jurisdictions in tax matters ('blacklist') updated***

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The ECOFIN Council have made a number of updates to the EU list of third country 'non-cooperative jurisdictions in tax matters' (commonly referred to as the 'blacklist') and to the EU list of third country 'co-operative jurisdictions subject to the successful delivery of their commitments' (commonly referred to as the 'greylist').

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

As a result of the updates:

- **Liechtenstein** and **Peru** are no longer listed. These countries were removed from the 'greylist' with effect as from 5 October 2018, due to the successful delivery of their commitments.
- **Andorra** and **San Marino** are no longer listed. These countries were removed from the 'greylist' with effect as from 7 December 2018, due to the successful delivery of their commitments.
- **Palau** and **Namibia** moved from the 'blacklist' to the 'greylist' with effect from 5 October 2018 and 9 November 2018 respectively.

For your ease of reference, the latest updated lists are set out below:

**The updated EU list of the 5 identified jurisdictions included in the EU common list of non-cooperative jurisdictions for tax purposes ('blacklist'):**

|                |                     |                   |
|----------------|---------------------|-------------------|
| American Samoa | Samoa               | US Virgin Islands |
| Guam           | Trinidad and Tobago | -                 |

**The updated EU list of the 63 identified co-operative jurisdictions subject to the successful delivery of their commitments ('greylist'):**

|                                       |                  |                                  |
|---------------------------------------|------------------|----------------------------------|
| Albania                               | Greenland        | Niue                             |
| Anguilla                              | Grenada          | Oman                             |
| Antigua and Barbuda                   | Guernsey         | Palau                            |
| Armenia                               | Hong Kong SAR    | Panama                           |
| Aruba                                 | Isle of Man      | Qatar                            |
| Bahamas                               | Jamaica          | Saint Kitts and Nevis            |
| Bahrain                               | Jersey           | Saint Lucia                      |
| Barbados                              | Jordan           | Saint Vincent and the Grenadines |
| Belize                                | Korea (South)    | Serbia                           |
| Bermuda                               | Labuan Island    | Seychelles                       |
| Bosnia Herzegovina                    | Macao SAR        | Swaziland (Eswatini)             |
| Botswana                              | Malaysia         | Switzerland                      |
| British Virgin Islands                | Maldives         | Taiwan                           |
| Capo Verde                            | Marshall Islands | Thailand                         |
| Cayman Islands                        | Mauritius        | Tunisia                          |
| Cook Islands                          | Mongolia         | Turkey                           |
| Curacao                               | Montenegro       | Turks and Caicos Islands         |
| Dominica                              | Morocco          | United Arab Emirates             |
| Faroe Islands                         | Namibia          | Uruguay                          |
| Fiji                                  | Nauru            | Vanuatu                          |
| Former Yugoslav Republic of Macedonia | New Caledonia    | Vietnam                          |

## Let's talk

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

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