

EU list of third country non-cooperative jurisdictions in tax matters – updated May 2019

Issue N-9-2019, 20 May 2019

On 17 May 2019, the ECOFIN Council updated the EU list of third country 'non-cooperative jurisdictions in tax matters' (commonly referred to as the EU 'blacklist') and also updated the EU list of third country 'co-operative jurisdictions subject to the successful delivery of their commitments' (commonly referred to as the EU 'greylist').

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](#).

The updated EU 'blacklist' and EU 'greylist' will be effective as from their date of publication in the Official Journal of the European Union.

As a result of the latest update:

- Aruba** is no longer listed in either list due to the successful delivery of its commitments.
- Barbados** and **Bermuda** have been moved from the EU 'blacklist' to the EU 'greylist'.

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

The updated EU list of the 12 identified jurisdictions included in the EU common list of non-cooperative jurisdictions for tax purposes (EU 'blacklist') as updated on 17 May 2019 by ECOFIN Council:

No commitment to address the EU's concerns	
American Samoa	Samoa
Guam	US Virgin Islands
Did not deliver on their commitment on time	
Belize	Oman
Dominica	United Arab Emirates
Fiji	Vanuatu
Marshall Islands	-
Major transparency concerns	
Trinidad and Tobago	-

The updated EU list of the 36 identified co-operative jurisdictions subject to the successful delivery of their commitments (EU 'greylist') as updated on 17 May 2019 by ECOFIN Council:

Albania	Cayman Islands	Nauru
Anguilla	Cook Islands	Niue
Antigua and Barbuda	Costa Rica	North Macedonia
Armenia	Curacao	Palau
Australia	Eswatini	Saint Kitts and Nevis
Bahamas	Jordan	Saint Lucia
Barbados	Maldives	Serbia
Bermuda	Mauritius	Seychelles
Bosnia and Herzegovina	Mongolia	Switzerland
Botswana	Montenegro	Thailand
British Virgin Islands	Morocco	Turkey
Capo Verde	Namibia	Vietnam

Let's talk

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

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