

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

*Issue N-11-2019, 26 June 2019*

Due to the successful delivery of its commitments, the ECOFIN Council on 14 June agreed to remove **Dominica** from the EU list of third country 'non-cooperative jurisdictions in tax matters' (commonly referred to as the EU 'blacklist').

On the same date, the ECOFIN Council made some technical changes to the EU list of third country 'co-operative jurisdictions subject to the successful delivery of their commitments' (commonly referred to as the EU 'greylist'). These changes did not result in a change to the total identified jurisdictions.

These updates to the EU 'blacklist' and EU 'greylist' are effective as from 21 June 2019, being their date of publication in the Official Journal of the European Union.

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](#).

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

<b>The updated EU list of the 11 identified jurisdictions included in the EU common list of non-cooperative jurisdictions for tax purposes (EU 'blacklist') as updated on 14 June 2019 by ECOFIN Council:</b>	
<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>	
Belize	Oman
Fiji	United Arab Emirates
Marshall Islands	Vanuatu
<b>Major transparency concerns</b>	
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 14 June 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
Cabo Verde	Namibia	Vietnam

**Let's talk**

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

**Theo C Parperis**

Partner  
Head of Tax & Legal  
[theo.parperis@pwc.com](mailto:theo.parperis@pwc.com)

**Marios S Andreou**

Partner  
In charge of Tax Advisory  
[marios.andreou@pwc.com](mailto:marios.andreou@pwc.com)

**Nicos P Chimarides**

Partner  
Tax Advisory & In charge of  
International Private Clients  
[nicos.chimarides@pwc.com](mailto:nicos.chimarides@pwc.com)

**Eftychios G Eftychiou**

Partner  
Head of Tax Technical  
Committee  
[eftychios.eftychiou@pwc.com](mailto:eftychios.eftychiou@pwc.com)

Or your usual PwC contact

**PwC Cyprus**

PwC Central  
43 Demostheni Severi Avenue  
CY-1080 Nicosia, Cyprus  
P O Box 21612  
CY-1591 Nicosia, Cyprus  
[www.pwc.com.cy](http://www.pwc.com.cy)