



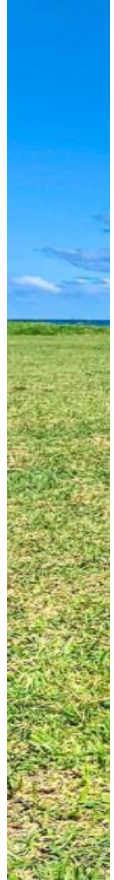
EU list of non-cooperative jurisdictions for tax purposes: latest developments and future improvements

Commission Expert Group Platform for Tax Good Governance

**European Commission, Directorate
General Taxation and Customs Union
(DG TAXUD)**

Overview

- *Updates of the EU list in 2022 and 2023:
- state of play*
- *Expectations for the future updates*
- *What is it coming next?*



Updates of the EU list in 2022 and 2023



- *Key trends:*
 - *More jurisdictions in Annex I and II*

➡ *New criteria applied and follow up on the implementation of old criteria*

- *reinforced criterion on automatic exchange of information;*
- *Country by Country Reporting*
- *Monitoring of zero tax jurisdictions*

State of play of the cooperation with the EU

- *16 Jurisdictions in Annex I:
+3 In October 2022
+4 In February 2023*
- *18 Jurisdictions in Annex II:*
- *- Several de-listing but also new commitments*

**14
FEBRUARY
2023**

ANNEX 1

16 JURISDICTIONS

AMERICAN SAMOA
ANGUILLA
BAHAMAS
BRITISH VIRGIN ISLANDS
COSTA RICA
FIJI
GUAM
MARSHALL ISLANDS
PALAU
PANAMA
RUSSIA
SAMOA
TRINIDAD & TOBAGO
TURKS & CAICOS
US VIRGIN ISLANDS
VANUATU

ANNEX 2

18 JURISDICTIONS

ALBANIA
ARMENIA
ARUBA
BELIZE
BOTSWANA
CURAÇAO
DOMINICA
ESWATINI
HONG KONG
ISRAEL
JORDAN
MALAYSIA
MONSERRAT
QATAR
SEYCHELLES
THAILAND
TURKEY
VIETNAM



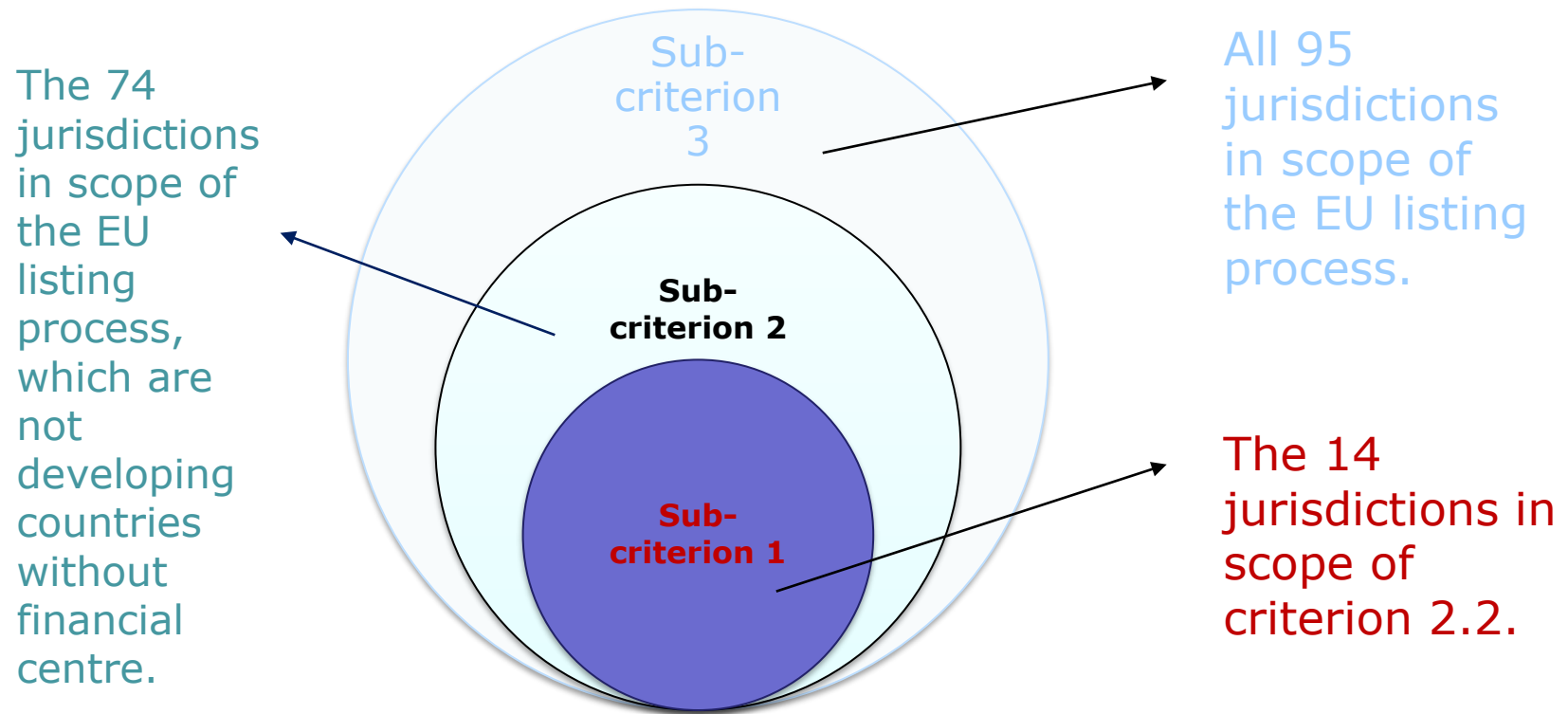
**European
Commission**

EU listing criteria: What is coming next?

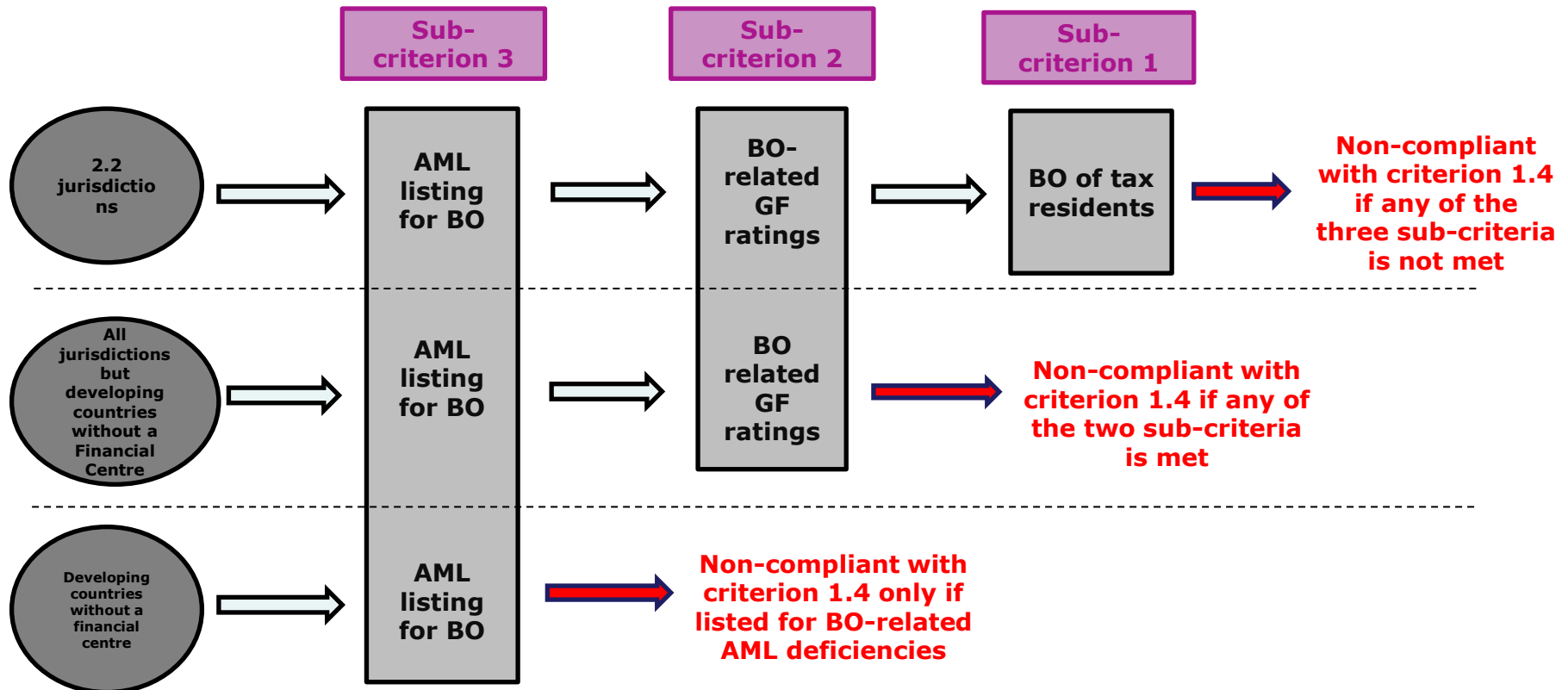
Follow up to the Pandora Papers: a criterion on Beneficial Ownership



Geographical scope of the three Sub-criteria



Interplay of the three Sub-criteria



Other areas of work

Defensive measures

All Member States have now at least one measure in place vis-à-vis listed jurisdictions

The EU continues to apply the rules in the Financial Regulation in coordination with IFIs

➡ *A common WHT?*

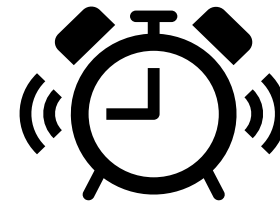
Review of the geographical scope of the EU list

The Commission has presented a prioritisation list to expand the geographical scope of the EU list



Other areas of work

- Reinforcing the criterion on zero tax jurisdictions



- Integrate pillar 2 in the EU listing process

$$\text{Local } ETR_A = \frac{T}{P-C}$$



Thank you for your attention!

Q&A