

EU LIST OF NON-COOPERATIVE JURISDICTIONS FOR TAX PURPOSES

ANNEX I

11 JURISDICTIONS

American Samoa, Anguilla, Fiji, Guam, Palau, Panama, Russian Federation, Samoa, Trinidad and Tobago, US Virgin Islands, Vanuatu

08
OCTOBER
2024

09 JURISDICTIONS

Antigua and Barbuda, Belize, the British Virgin Islands, Costa Rica, Curaçao, Eswatini, Seychelles, Türkiye, Vietnam

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
Antigua and Barbuda

REMOVED FROM ANNEX II
Armenia, Malaysia

ANNEX I

12 JURISDICTIONS

American Samoa, Anguilla, Antigua and Barbuda, Fiji, Guam, Palau, Panama, Russian Federation, Samoa, Trinidad and Tobago, US Virgin Islands, Vanuatu

20
FEBRUARY
2024

10 JURISDICTIONS

Armenia, Belize, British Virgin Islands, Costa Rica, Curaçao, Eswatini, Malaysia, Seychelles, Türkiye, Vietnam

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
Belize, Seychelles

REMOVED FROM ANNEX II
Aruba, Israel, Botswana, Dominica, Albania, Hong Kong

ANNEX I

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

14
FEBRUARY
2023

18 JURISDICTIONS

Albania, Armenia, Aruba, Belize, Botswana, Curaçao, Dominica, Eswatini, Hong Kong, Israel, Jordan, Malaysia, Monserrat, Qatar, Seychelles, Thailand, Turkey, Vietnam

ANNEX II

ADDED TO ANNEX I
British Virgin Islands, Costa Rica, Marshall Islands, Russia

ADDED TO ANNEX II
Albania, Aruba, Curaçao

REMOVED FROM ANNEX II
Barbados, Jamaica, North Macedonia, Uruguay

ANNEX I**12 JURISDICTIONS**

American Samoa, **Anguilla**, **Bahamas**, Fiji, Guam, Palau, Panama, Samoa, Trinidad & Tobago, **Turks & Caicos**, US Virgin Islands, Vanuatu

**04
OCTOBER
2022**

22 JURISDICTIONS

Armenia, Barbados, Belize, Botswana, British Virgin Islands, Costa Rica, Dominica, **Eswatini**, Hong Kong, Israel, Jamaica, Jordan, Malaysia, Monserrat, North Macedonia, Qatar, Russia, Seychelles, Thailand, Turkey, Uruguay, Vietnam

ANNEX II

MOVED FROM ANNEX II TO ANNEX I
Anguilla, Bahamas, Turks & Caicos

↑
ADDED TO ANNEX II
Armenia, Eswatini

↓
REMOVED FROM ANNEX II
Bermuda, Tunisia

ANNEX I**9 JURISDICTIONS**

American Samoa, Fiji, Guam, Palau, Panama, Samoa, Trinidad & Tobago, US Virgin Islands, Vanuatu

**24
FEBRUARY
2022**

25 JURISDICTIONS

Anguilla, **Bahamas**, Barbados, Belize, **Bermuda**, Botswana, **British Virgin Islands**, **Costa Rica**, Dominica, Hong Kong, **Israel**, Jamaica, Jordan, Malaysia, Monserrat, North Macedonia, Qatar, **Russia**, Seychelles, Thailand, **Tunisia**, **Turks & Caicos**, Turkey, Uruguay, **Vietnam**

ANNEX II

↑
ADDED TO ANNEX II
Bahamas, Belize, Bermuda, British Virgin Islands, Costa Rica, Israel, Russia, Tunisia, Turks & Caicos, Vietnam

ANNEX I**12 JURISDICTIONS**

American Samoa, Anguilla, **Dominica**, Fiji, Guam, Palau, Panama, Samoa, Seychelles, Trinidad and Tobago, Vanuatu, US Virgin Islands

**22
FEBRUARY
2021**

9 JURISDICTIONS

Australia, Barbados, Botswana, Eswatini, **Jamaica**, Jordan, Maldives, Thailand, Turkey

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
Barbados

↑
ADDED TO ANNEX I
Dominica

↓
REMOVED FROM ANNEX II
Morocco, Namibia and Saint Lucia

ANNEX I**12 JURISDICTIONS**

American Samoa, **Anguilla**, **Barbados**, Fiji, Guam, Palau, Panama, Samoa, Seychelles, Trinidad and Tobago, Vanuatu, US Virgin Islands

**06
OCTOBER
2020**

10 JURISDICTIONS

Australia, Botswana, Eswatini, Jordan, Maldives, Morocco, Namibia, Saint Lucia, Thailand, Turkey

ANNEX II

MOVED FROM ANNEX II TO ANNEX I
Anguilla

↑
ADDED TO ANNEX I
Barbados

↓
REMOVED FROM ANNEX II
Bosnia and Herzegovina, Mongolia

↓
REMOVED FROM ANNEX I
Cayman Islands, Oman

ANNEX I

12 JURISDICTIONS

American Samoa, **Cayman Islands**, Fiji, Guam, **Palau**, **Panama**, Samoa, **Seychelles**, Oman, Trinidad and Tobago, Vanuatu, US Virgin Islands

**18
FEBRUARY
2020**

13 JURISDICTIONS

Anguilla, Australia, Bosnia and Herzegovina, Botswana, Eswatini, Jordan, Maldives, Morocco, Mongolia, Namibia, Saint Lucia, Thailand and Turkey

ANNEX II

MOVED FROM ANNEX II TO ANNEX I
Cayman Islands, Palau and Seychelles



ADDED TO ANNEX I
Panama



REMOVED FROM ANNEX II

Antigua and Barbuda, Armenia, Bahamas, Barbados, Belize, Bermuda, British Virgin Islands, Cabo Verde, Cayman Islands, Cook Islands, Curacao, Marshall Islands, Montenegro, Nauru, Niue, Saint Kitts and Nevis and Vietnam

ANNEX I

9 JURISDICTIONS

American Samoa, Belize, Fiji, Guam, Oman, Samoa, Trinidad and Tobago, Vanuatu, US Virgin Islands

**08
NOVEMBER
2019**

32 JURISDICTIONS

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

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
Belize



REMOVED FROM ANNEX II
North Macedonia

ANNEX I

9 JURISDICTIONS

American Samoa, Belize, Fiji, Guam, Oman, Samoa, Trinidad and Tobago, Vanuatu, US Virgin Islands

**10
OCTOBER
2019**

32 JURISDICTIONS

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

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
Marshall Islands



REMOVED FROM ANNEX I
United Arab Emirates

REMOVED FROM ANNEX II
Albania, Costa Rica, Serbia, Switzerland and Mauritius

ANNEX I

11 JURISDICTIONS

American Samoa, Belize, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad and Tobago, United Arab Emirates, Vanuatu, US Virgin Islands

**14
JUNE
2019**

36 JURISDICTIONS

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

ANNEX II

REMOVED FROM ANNEX I
Dominica

ANNEX I

12 JURISDICTIONS

American Samoa, Belize, Dominica, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad and Tobago, United Arab Emirates, Vanuatu, US Virgin Islands

**17
MAY
2019**

36 JURISDICTIONS

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

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
Barbados and Bermuda

REMOVED FROM ANNEX I
Aruba

ANNEX I

15 JURISDICTIONS

American Samoa, Aruba, Barbados, Belize, Bermuda, Dominica, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad and Tobago, United Arab Emirates, Vanuatu, US Virgin Islands

**12
MARCH
2019**

34 JURISDICTIONS

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

ANNEX II

MOVED FROM ANNEX II TO ANNEX I
Aruba, Barbados, Belize, Bermuda, Dominica, Fiji, Marshall Islands, Oman, United Arab Emirates and Vanuatu

REMOVED FROM ANNEX II

Bahrain, Faroe Islands, Greenland, Grenada, Guernsey, Hong Kong, Isle of Man, Jamaica, Jersey, Korea, Macao SAR, Malaysia, Montserrat, New Caledonia, Panama, Qatar, Saint Vincent and the Grenadines, Taiwan, Tunisia, Turks and Caicos, Uruguay

5 JURISDICTIONS

American Samoa, Guam, Samoa, Trinidad and Tobago, US Virgin Islands

**04
DECEMBER
2018**

63 JURISDICTIONS

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

REMOVED FROM ANNEX II

Andorra and San Marino

5 JURISDICTIONS

American Samoa, Guam, Samoa, Trinidad and Tobago, US Virgin Islands

**06
NOVEMBER
2018**

65 JURISDICTIONS

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

MOVED FROM ANNEX I TO ANNEX II
Namibia

ANNEX I

6 JURISDICTIONS

American Samoa, Guam, Namibia, Samoa, Trinidad and Tobago, US Virgin Islands

**02
OCTOBER
2018**

MOVED FROM ANNEX I TO ANNEX II

Palau

ANNEX II

64 JURISDICTIONS

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

ANNEX I

7 JURISDICTIONS

American Samoa, Guam, Namibia, Palau, Samoa, Trinidad and Tobago, US Virgin Islands

**25
MAY
2018**

MOVED FROM ANNEX I TO ANNEX II

Bahamas and Saint Kitts and Nevis

ANNEX II

65 JURISDICTIONS

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

ADDED TO ANNEX II

Turks and Caicos Islands

ANNEX I

9 JURISDICTIONS

American Samoa, **Bahamas**, Guam, Namibia, Palau, **Saint Kitts and Nevis**, Samoa, Trinidad and Tobago, **US Virgin Islands**

13
MARCH
2018

62 JURISDICTIONS

Albania, Andorra, **Anguilla**, **Antigua and Barbuda**, Armenia, Aruba, **Bahrain**, Barbados, Belize, Bermuda, Bosnia and Herzegovina, Botswana, **British Virgin Islands**, Cabo Verde, Cayman Islands, Cook Islands, **Dominica**, Republic of Korea, Curacao, United Arab Emirates, Faroe Islands, Fiji, Granada, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Liechtenstein, Labuan Island, Macao SAR, Qatar, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, **Marshall Islands**, Morocco, Mauritius, Mongolia, Montenegro, Nauru, Niue, New Caledonia, Oman, Panama, Peru, **Saint Lucia**, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, Tunisia, Turkey, Uruguay, Vanuatu, Vietnam

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
Bahrain, Marshall Islands, Saint Lucia

ADDED TO ANNEX I

Bahamas, Saint Kitts and Nevis, US Virgin Islands

ADDED TO ANNEX II

Anguilla, Antigua and Barbuda, British Virgin Islands and Dominica

Turks and Caicos Islands: ongoing review

ANNEX I

9 JURISDICTIONS

American Samoa, Bahrain, Guam, Marshall Islands, Namibia, Palau, Saint Lucia, Samoa, Trinidad and Tobago

23
JANUARY
2018

55 JURISDICTIONS

Albania, Andorra, Armenia, Aruba, **Barbados**, Belize, Bermuda, Bosnia and Herzegovina, Botswana, Cabo Verde, Cayman Islands, Cook Islands, **Republic of Korea**, Curacao, United Arab Emirates, Faroe Islands, Fiji, **Grenada**, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Liechtenstein, Labuan Island, **Macao SAR**, Qatar, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, Morocco, Mauritius, **Mongolia**, Montenegro, Nauru, Niue, New Caledonia, Oman, **Panama**, Peru, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, **Tunisia**, Turkey, **United Arab Emirates**, Uruguay, Vanuatu, Vietnam

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
Barbados, Republic of Korea, Grenada Macao SAR, Mongolia, Panama, Tunisia, United Arab Emirates

REVIEW POSTPONED TO 2018 - 9 JURISDICTIONS

Anguilla, Antigua and Barbuda, Bahamas, British Virgin Islands, Dominica, Saint Kitts and Nevis, US Virgin Islands, Turks and Caicos Islands

17 JURISDICTIONS

American Samoa, Bahrain, Barbados, Republic of Korea, United Arab Emirates, Grenada, Guam, Macao SAR, Marshall Islands, Mongolia, Namibia, Palau, Panama, Saint Lucia, Samoa, Trinidad and Tobago, Tunisia

**05
DECEMBER
2017**

47 JURISDICTIONS

Albania, Andorra, Armenia, Aruba, Belize, Bermuda, Bosnia and Herzegovina, Botswana, Cabo Verde, Cayman Islands, Cook Islands, Curacao, Faroe Islands, Fiji, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Liechtenstein, Labuan Island, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, Morocco, Mauritius, Montenegro, Nauru, Niue, New Caledonia, Oman, Peru, Qatar, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, Turkey, Uruguay, Vanuatu, Vietnam

REVIEW POSTPONED TO 2018 - 9 JURISDICTIONS

Anguilla, Antigua and Barbuda, Bahamas, British Virgin Islands, Dominica, Saint Kitts and Nevis, US Virgin Islands, Turks and Caicos Islands