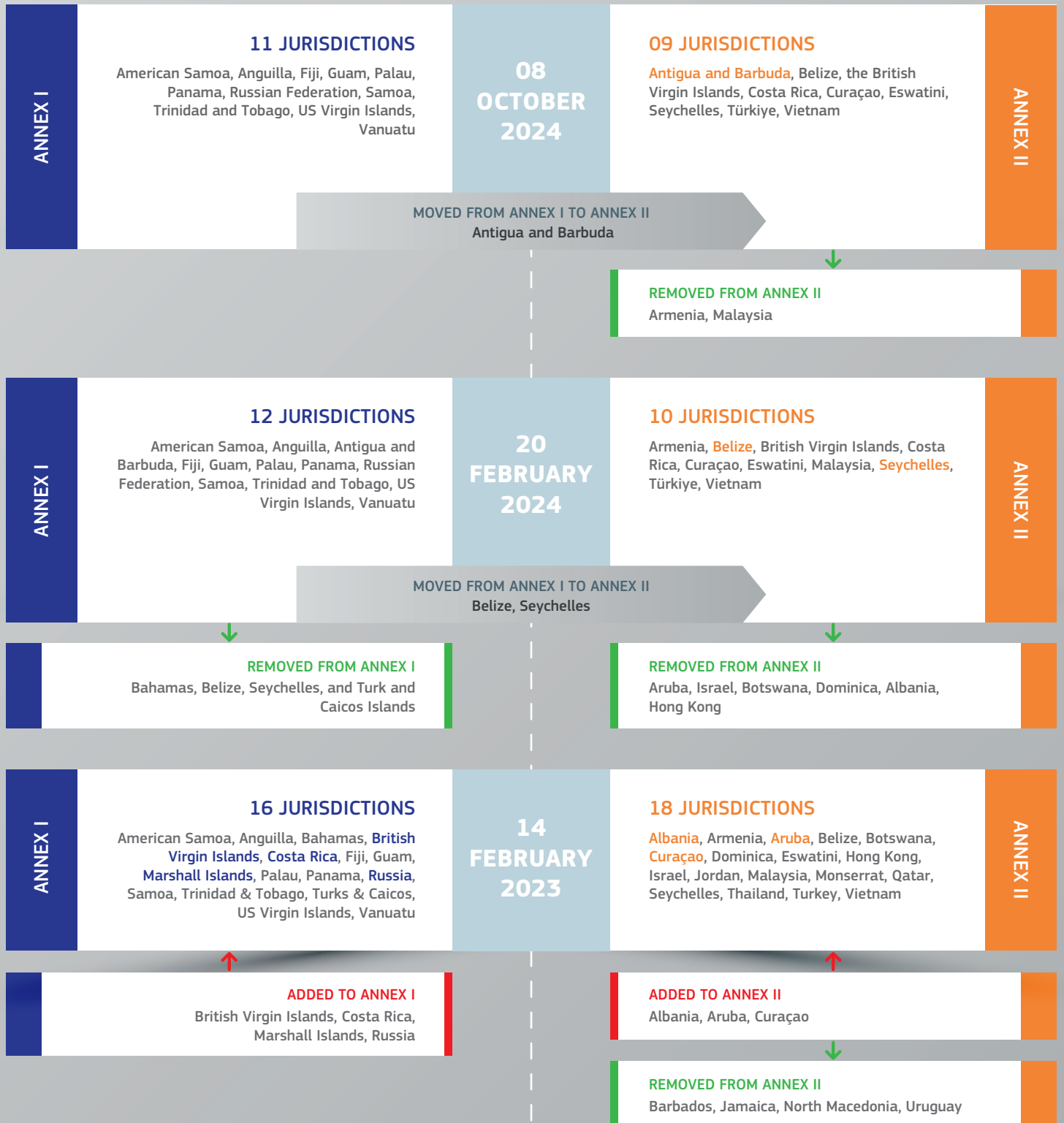


EU LIST OF NON-COOPERATIVE JURISDICTIONS FOR TAX PURPOSES



ANNEX I	<p>12 JURISDICTIONS</p> <p>American Samoa, Anguilla, Bahamas, Fiji, Guam, Palau, Panama, Samoa, Trinidad & Tobago, Turks & Caicos, US Virgin Islands, Vanuatu</p>	<p>04 OCTOBER 2022</p>	<p>22 JURISDICTIONS</p> <p>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</p>	ANNEX II
	<p>MOVED FROM ANNEX II TO ANNEX I Anguilla, Bahamas, Turks & Caicos</p>			

<p>ADDED TO ANNEX II</p> <p>Armenia, Eswatini</p>
<p>REMOVED FROM ANNEX II</p> <p>Bermuda, Tunisia</p>

ANNEX I	<p>9 JURISDICTIONS</p> <p>American Samoa, Fiji, Guam, Palau, Panama, Samoa, Trinidad & Tobago, US Virgin Islands, Vanuatu</p>	<p>24 FEBRUARY 2022</p>	<p>25 JURISDICTIONS</p> <p>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</p>	ANNEX II
	<p>MOVED FROM ANNEX II TO ANNEX I Anguilla, Bahamas, Turks & Caicos</p>			

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

ANNEX I	<p>12 JURISDICTIONS</p> <p>American Samoa, Anguilla, Dominica, Fiji, Guam, Palau, Panama, Samoa, Seychelles, Trinidad and Tobago, Vanuatu, US Virgin Islands</p>	<p>22 FEBRUARY 2021</p>	<p>9 JURISDICTIONS</p> <p>Australia, Barbados, Botswana, Eswatini, Jamaica, Jordan, Maldives, Thailand, Turkey</p>	ANNEX II
	<p>MOVED FROM ANNEX I TO ANNEX II Barbados</p>			

<p>ADDED TO ANNEX I</p> <p>Dominica</p>
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<p>REMOVED FROM ANNEX II</p> <p>Morocco, Namibia and Saint Lucia</p>

ANNEX I	<p>12 JURISDICTIONS</p> <p>American Samoa, Anguilla, Barbados, Fiji, Guam, Palau, Panama, Samoa, Seychelles, Trinidad and Tobago, Vanuatu, US Virgin Islands</p>	<p>06 OCTOBER 2020</p>	<p>10 JURISDICTIONS</p> <p>Australia, Botswana, Eswatini, Jordan, Maldives, Morocco, Namibia, Saint Lucia, Thailand, Turkey</p>	ANNEX II
	<p>MOVED FROM ANNEX II TO ANNEX I Anguilla</p>			

<p>ADDED TO ANNEX I</p> <p>Barbados</p>
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<p>REMOVED FROM ANNEX II</p> <p>Bosnia and Herzegovina, Mongolia</p>

<p>REMOVED FROM ANNEX I</p> <p>Cayman Islands, Oman</p>
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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





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



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