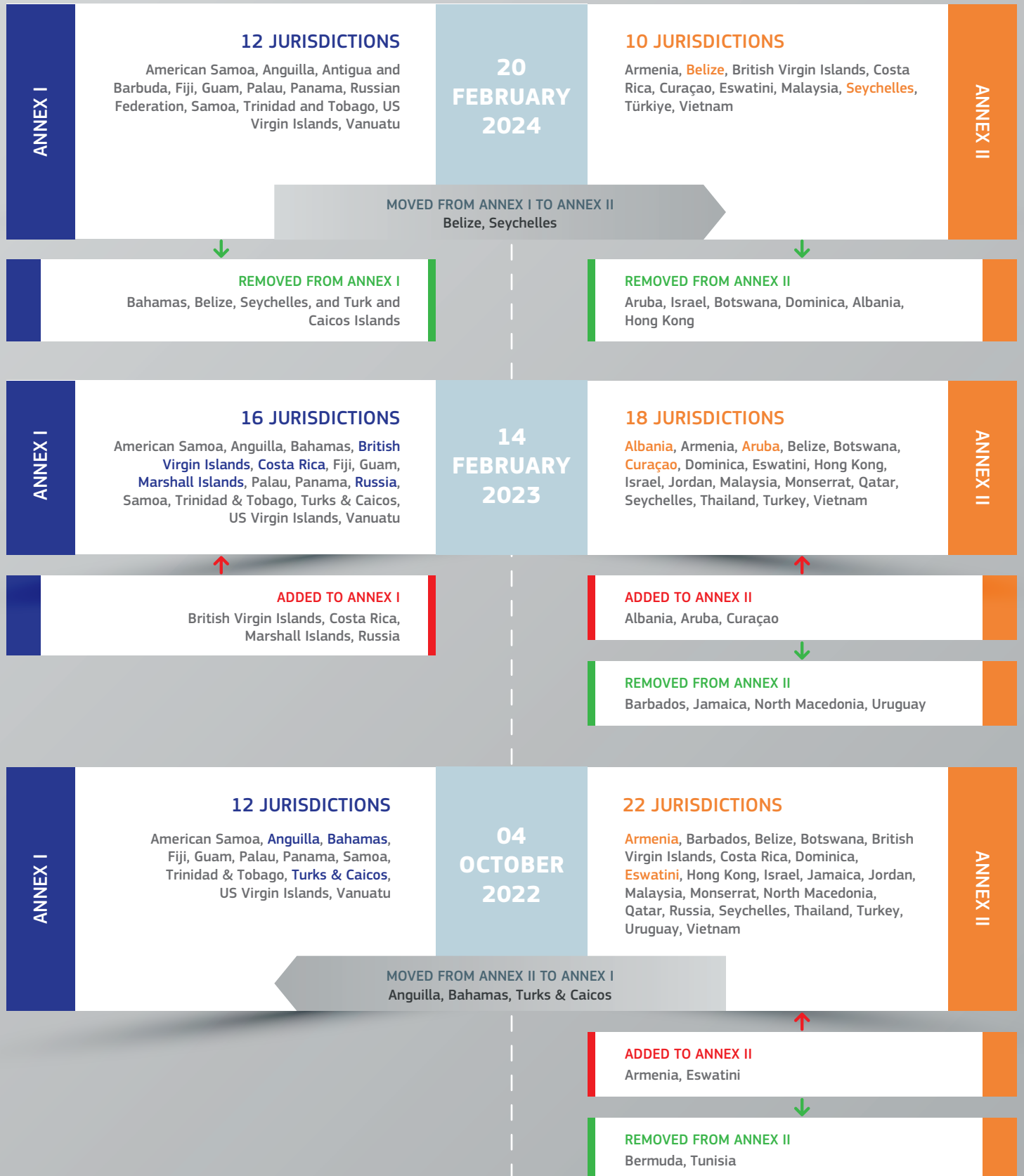


EU LIST OF NON-COOPERATIVE JURISDICTIONS FOR TAX PURPOSES



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
			ADDED TO ANNEX I Dominica	

MOVED FROM ANNEX I TO ANNEX II
Barbados

	REMOVED FROM ANNEX II Morocco, Namibia and Saint Lucia
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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
			ADDED TO ANNEX I Barbados	

MOVED FROM ANNEX II TO ANNEX I
Anguilla

	REMOVED FROM ANNEX II Bosnia and Herzegovina, Mongolia
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	REMOVED FROM ANNEX I Cayman Islands, Oman
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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
			ADDED TO ANNEX I Panama	

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

	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
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ANNEX I	<p>9 JURISDICTIONS</p> <p>American Samoa, Belize, Fiji, Guam, Oman, Samoa, Trinidad and Tobago, Vanuatu, US Virgin Islands</p>	<p>08 NOVEMBER 2019</p>	<p>32 JURISDICTIONS</p> <p>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</p>	ANNEX II
	<p>MOVED FROM ANNEX I TO ANNEX II Belize</p>			

REMOVED FROM ANNEX II
North Macedonia

ANNEX I	<p>9 JURISDICTIONS</p> <p>American Samoa, Belize, Fiji, Guam, Oman, Samoa, Trinidad and Tobago, Vanuatu, US Virgin Islands</p>	<p>10 OCTOBER 2019</p>	<p>32 JURISDICTIONS</p> <p>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</p>	ANNEX II
	<p>MOVED FROM ANNEX I TO ANNEX II Marshall Islands</p>			

REMOVED FROM ANNEX I
United Arab Emirates

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

ANNEX I	<p>11 JURISDICTIONS</p> <p>American Samoa, Belize, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad and Tobago, United Arab Emirates, Vanuatu, US Virgin Islands</p>	<p>14 JUNE 2019</p>	<p>36 JURISDICTIONS</p> <p>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</p>	ANNEX II
	<p>REMOVED FROM ANNEX I Dominica</p>			

REMOVED FROM ANNEX I
Dominica

ANNEX I	<p>12 JURISDICTIONS</p> <p>American Samoa, Belize, Dominica, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad and Tobago, United Arab Emirates, Vanuatu, US Virgin Islands</p>	<p>17 MAY 2019</p>	<p>36 JURISDICTIONS</p> <p>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</p>	ANNEX II
	<p>MOVED FROM ANNEX I TO ANNEX II</p> <p>Barbados and Bermuda</p>			

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REMOVED FROM ANNEX I

Aruba

ANNEX I	<p>15 JURISDICTIONS</p> <p>American Samoa, Aruba, Barbados, Belize, Bermuda, Dominica, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad and Tobago, United Arab Emirates, Vanuatu, US Virgin Islands</p>	<p>12 MARCH 2019</p>	<p>34 JURISDICTIONS</p> <p>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</p>	ANNEX II
	<p>MOVED FROM ANNEX II TO ANNEX I</p> <p>Aruba, Barbados, Belize, Bermuda, Dominica, Fiji, Marshall Islands, Oman, United Arab Emirates and Vanuatu</p>			

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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

ANNEX I	<p>5 JURISDICTIONS</p> <p>American Samoa, Guam, Samoa, Trinidad and Tobago, US Virgin Islands</p>	<p>04 DECEMBER 2018</p>	<p>63 JURISDICTIONS</p> <p>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</p>	ANNEX II
	<p>MOVED FROM ANNEX II TO ANNEX I</p>			

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REMOVED FROM ANNEX II

Andorra and San Marino

ANNEX I

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

ANNEX II

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

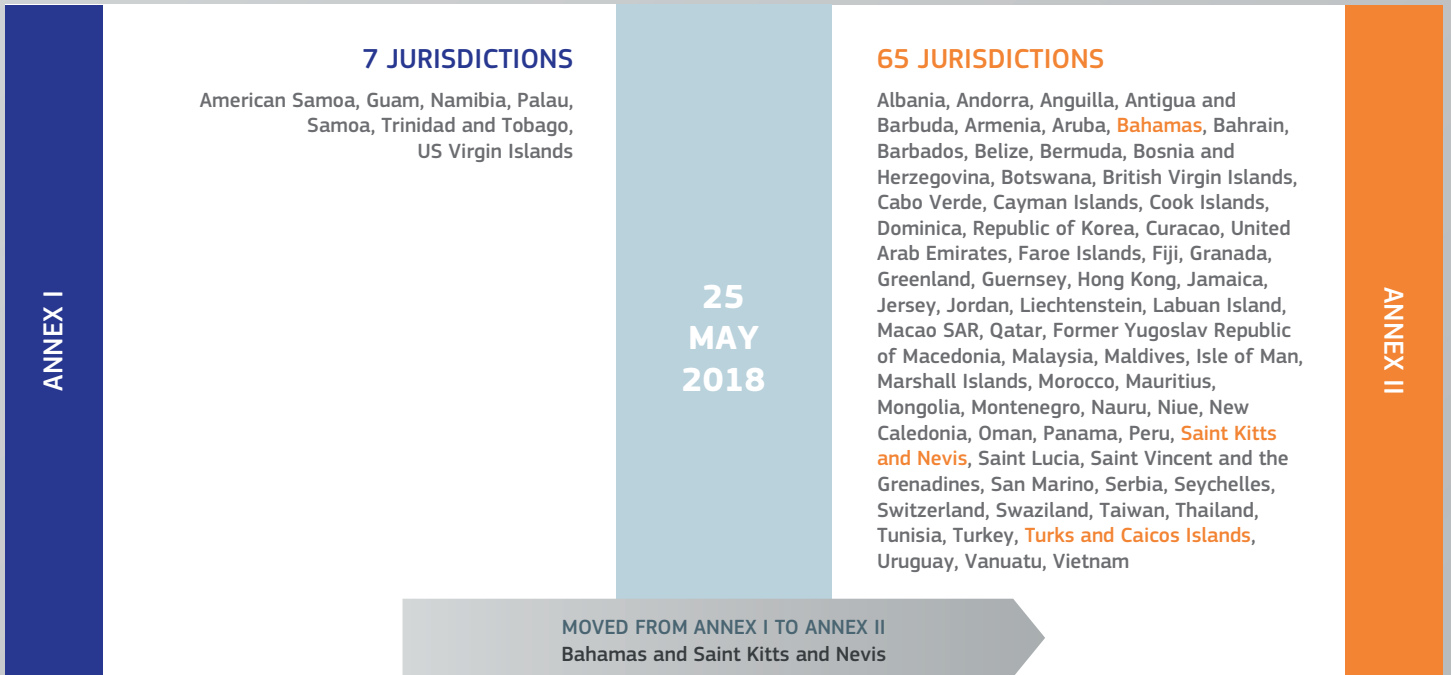
64 JURISDICTIONS

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 II

MOVED FROM ANNEX I TO ANNEX II
Palau

REMOVED FROM ANNEX II
Liechtenstein and Peru



ADDED TO ANNEX II
 Turks and Caicos Islands



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

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

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