

EU LIST OF NON-COOPERATIVE JURISDICTIONS FOR TAX PURPOSES

ANNEX I

16 JURISDICTIONS

American Samoa, Anguilla, **Antigua and Barbuda**, Bahamas, **Belize**, Fiji, Guam, Palau, Panama, Russian Federation, Samoa, Seychelles, Trinidad and Tobago, Turks and Caicos Islands, US Virgin Islands, Vanuatu

17
OCTOBER
2023

14 JURISDICTIONS

Albania, Armenia, Aruba, Botswana, **British Virgin Islands**, Costa Rica, Curaçao, Dominica, Eswatini, Hong Kong, Israel, Malaysia, Türkiye, Vietnam

ANNEX II

MOVED FROM ANNEX I TO ANNEX II
British Virgin Islands, Costa Rica

MOVED FROM ANNEX II TO ANNEX I
Belize, Seychelles

REMOVED FROM ANNEX I
Marshall Islands

REMOVED FROM ANNEX II
Jordan, Monserrat, Qatar, Thailand

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 Islands, 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

12 JURISDICTIONS

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

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



ADDED TO ANNEX II
Armenia, Eswatini



REMOVED FROM ANNEX II
Bermuda, Tunisia

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**

9 JURISDICTIONS

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

**05
OCTOBER
2021**

15 JURISDICTIONS

Anguilla, Barbados, Botswana, **Costa Rica**, **Dominica**, **Hong Kong**, Jamaica, Jordan, Malaysia, North Macedonia, **Qatar**, **Seychelles**, Thailand, Turkey, Uruguay

MOVED FROM ANNEX I TO ANNEX II
Anguilla, Dominica, Seychelles



ADDED TO ANNEX II
Costa Rica, Hong Kong, Malaysia, North Macedonia, Qatar, Uruguay



REMOVED FROM ANNEX II
Australia, Eswatini, Maldives

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

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

MOVED FROM ANNEX I TO ANNEX II
Barbados and Bermuda

REMOVED FROM ANNEX I
Aruba

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

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 & Caicos Islands, 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, Grenada, 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 & Caicos Islands, Uruguay, Vanuatu, Vietnam

MOVED 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, Grenada, 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 & Caicos Islands, Uruguay, Vanuatu, Vietnam

MOVED FROM ANNEX I TO ANNEX II

Namibia

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, Grenada, 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 & Caicos Islands, Uruguay, Vanuatu, Vietnam

MOVED FROM ANNEX I TO ANNEX II

Palau

REMOVED FROM ANNEX II

Liechtenstein and Peru

7 JURISDICTIONS

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

25
MAY
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, Grenada, 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 & Caicos Islands**, Uruguay, Vanuatu, Vietnam

MOVED FROM ANNEX I TO ANNEX II
Bahamas and Saint Kitts and Nevis



ADDED TO ANNEX II
Turks and Caicos Islands

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, Grenada, 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

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 & 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

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 & Caicos Islands

16 JURISDICTIONS

American Samoa
Anguilla
Antigua and Barbuda
Bahamas
Belize
Fiji
Guam
Palau
Panama
Russian Federation
Samoa
Seychelles
Trinidad and Tobago
Turks and Caicos Islands
US Virgin Islands
Vanuatu

**17
OCTOBER
2023**

14 JURISDICTIONS

Albania
Armenia
Aruba
Botswana
British Virgin Islands
Costa Rica
Curaçao
Dominica
Eswatini
Hong Kong
Israel
Malaysia
Türkiye
Vietnam