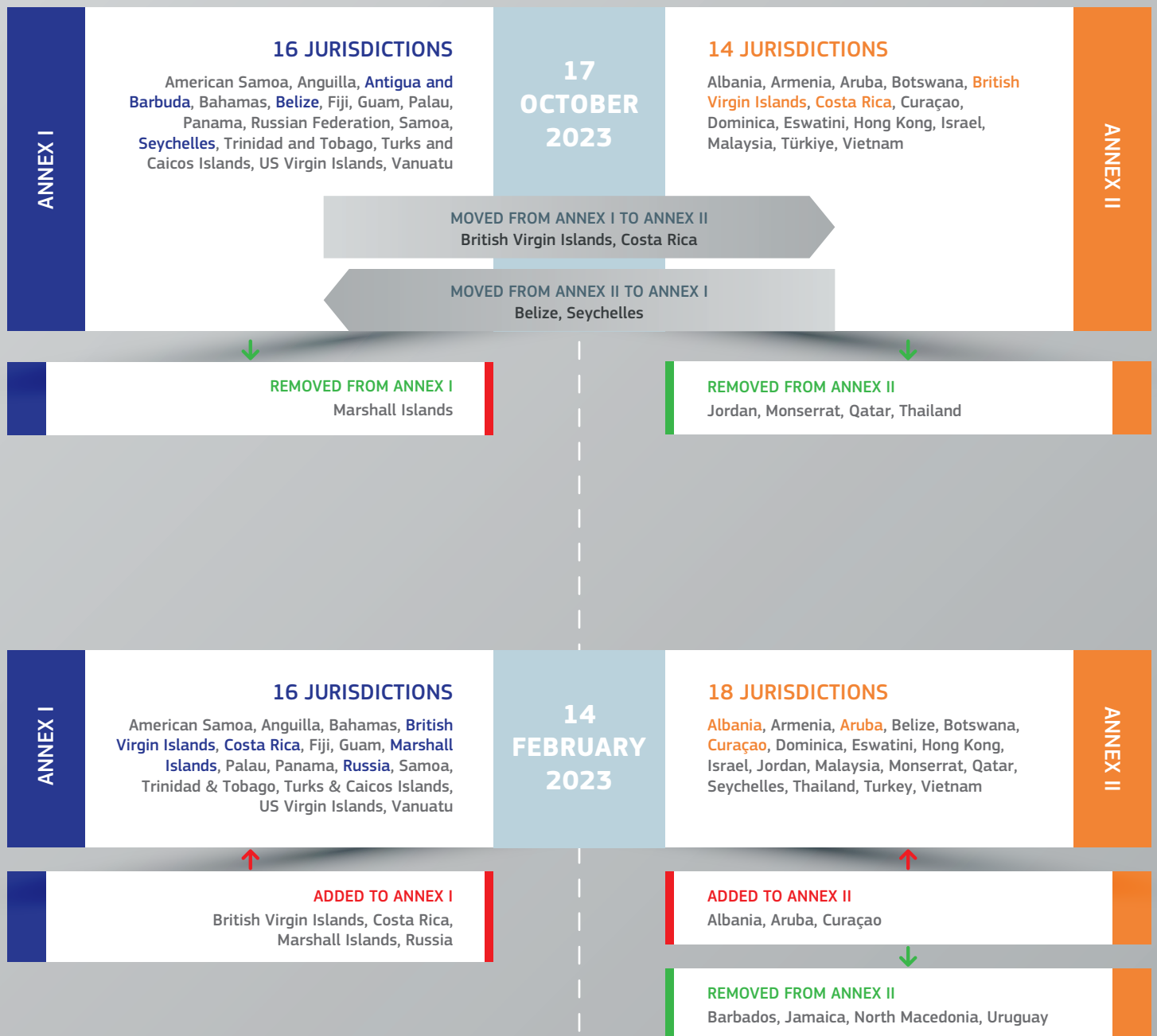
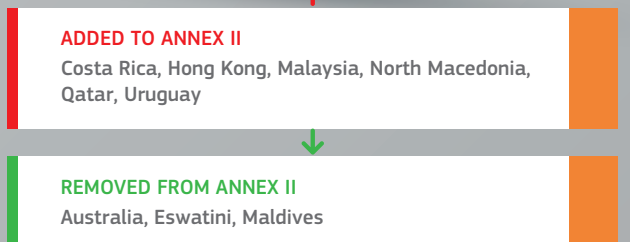
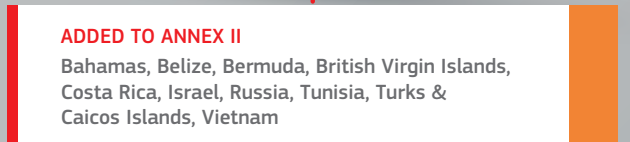
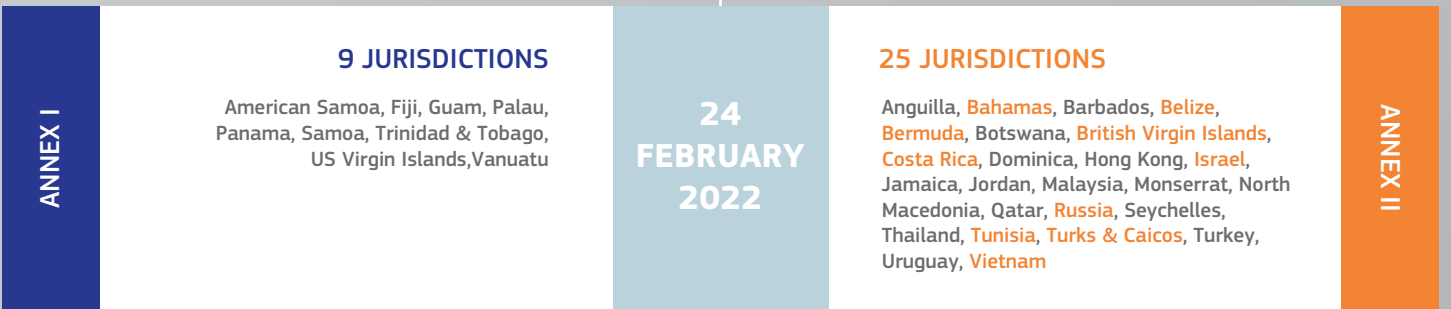


# EU LIST OF NON-COOPERATIVE JURISDICTIONS FOR TAX PURPOSES





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

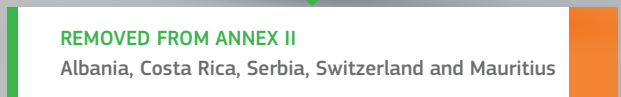
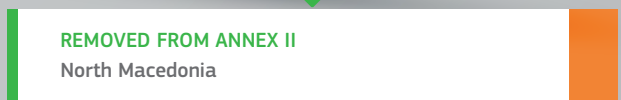
ADDED TO ANNEX I Dominica	REMOVED FROM ANNEX II Morocco, Namibia and Saint Lucia
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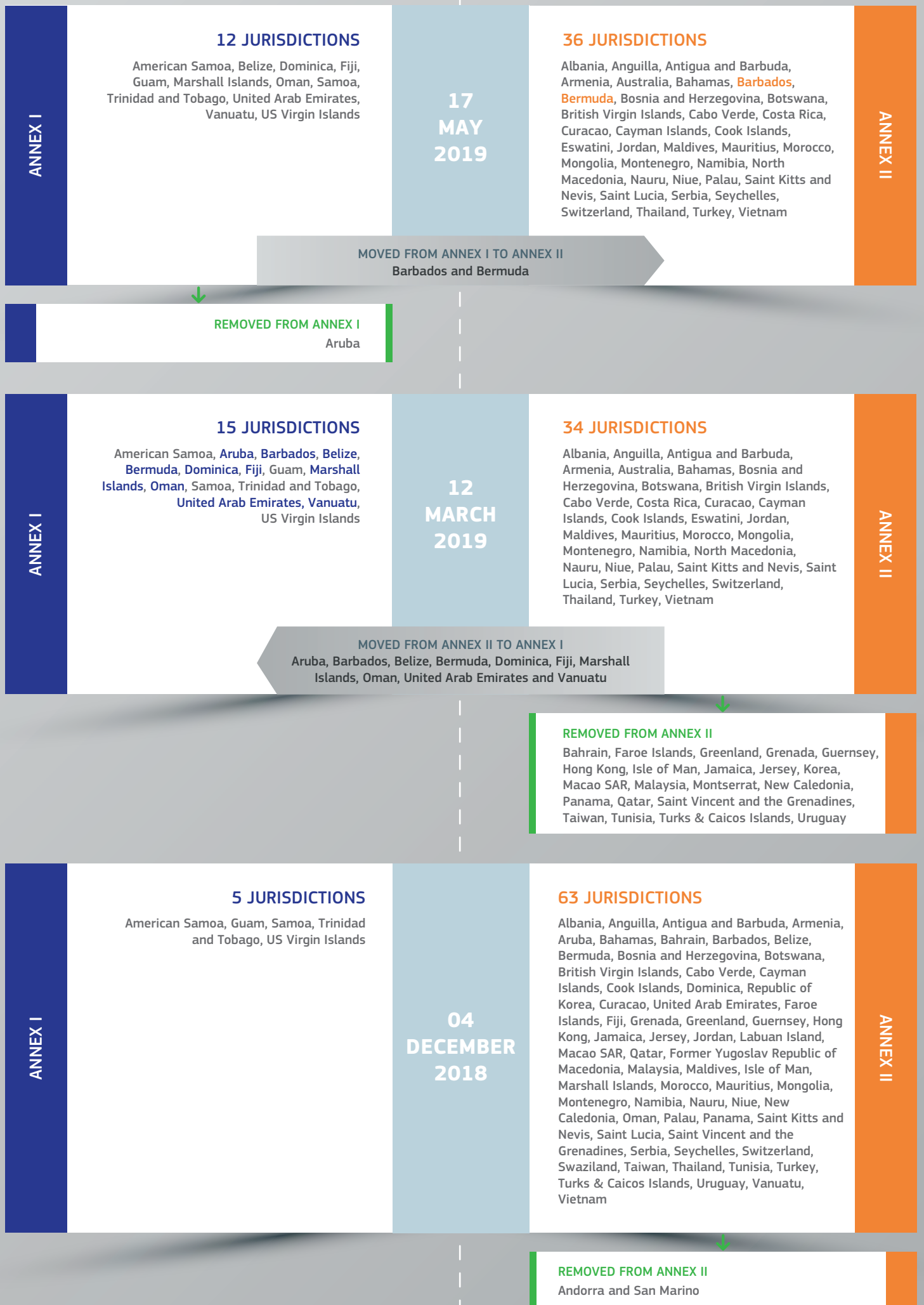
ANNEX I	12 JURISDICTIONS American Samoa, <b>Anguilla</b> , Barbados, Fiji, Guam, Palau, Panama, Samoa, Seychelles, Trinidad and Tobago, Vanuatu, US Virgin Islands	06 OCTOBER 2020	10 JURISDICTIONS Australia, Botswana, Eswatini, Jordan, Maldives, Morocco, Namibia, Saint Lucia, Thailand, Turkey	ANNEX II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

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

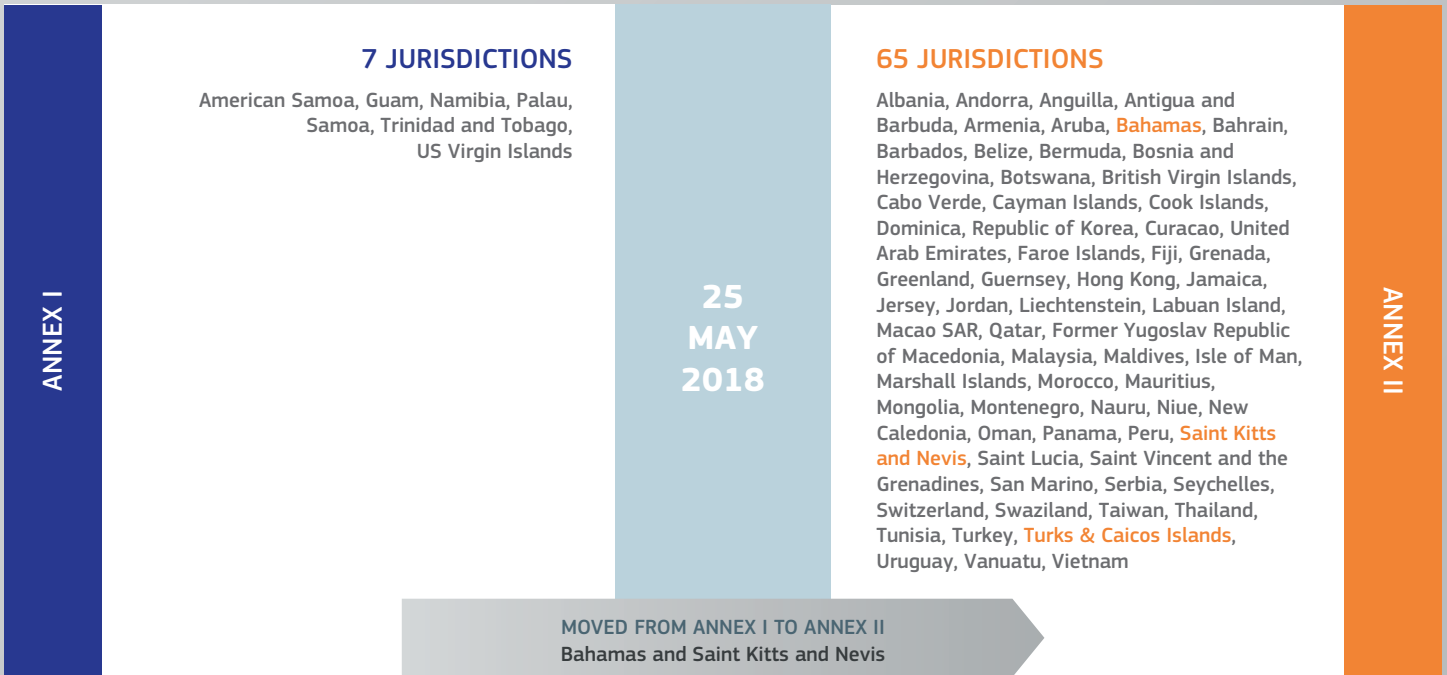
### 64 JURISDICTIONS

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, 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

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 & 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 & 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



**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