THE EU LIST
OF NON-COOPERATIVE TAX JURISDICTIONS

OBJECTIVES

Transparency
Does the jurisdiction comply with the international standards on information exchange?

Fair Tax Competition
Does the country have harmful tax practices or regimes? Does it apply anti-BEPS measures?

Real Economic Activity
Does the country's tax rate encourage artificial tax structures?

PROCESS

1. SELECTING
Commission reviews third countries' risk levels. Member States agree criteria for screening.

2. SCREENING
Member States assess third countries' tax systems and start dialogue.

3. LISTING
Member States list countries that did not commit to addressing identified problems.

4. MONITORING
Continuous review of all jurisdictions. EU list updated at least once a year.
Many jurisdictions committed to address problems in their tax systems.

Numbers refer to jurisdictions that committed to changes. These jurisdictions can be found in the MEMO on the link below.

**EU LIST OF NON-COOPERATIVE TAX JURISDICTIONS**

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

For more information: https://ec.europa.eu/taxation_customs/tax-common-eu-list_en