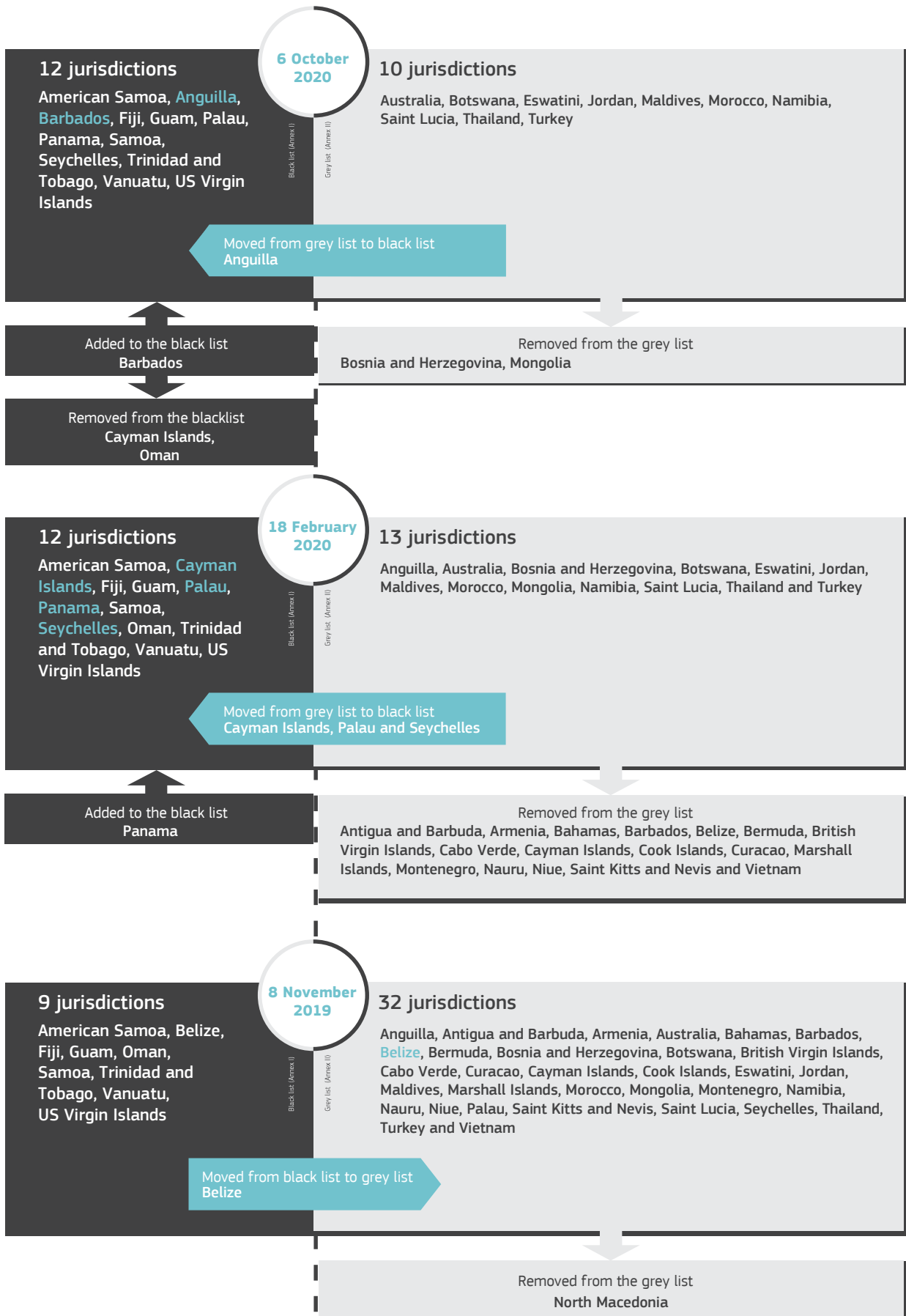


Evolution of the EU list of tax havens



10 October 2019

9 jurisdictions
 American Samoa, Belize, Fiji, Guam, Oman, Samoa, Trinidad and Tobago, Vanuatu, US Virgin Islands

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

Moved from black list to grey list
 Marshall Islands

Removed from the black list
 United Arab Emirates

Removed from the grey list
 Albania, Costa Rica, Serbia, Switzerland and Mauritius

14 June 2019

11 jurisdictions
 American Samoa, Belize, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad and Tobago, United Arab Emirates, Vanuatu, US Virgin Islands

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

Removed from the black list
 Dominica

17 May 2019

12 jurisdictions
 American Samoa, Belize, Dominica, Fiji, Guam, Marshall Islands, Oman, Samoa, Trinidad and Tobago, United Arab Emirates, Vanuatu, US Virgin Islands

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 black list to grey list
 Barbados and Bermuda

Removed from the black list
 Aruba

12 March 2019

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

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 grey list to black list
 Aruba, Barbados, Belize, Bermuda, Dominica, Fiji, Marshall Islands, Oman, United Arab Emirates and Vanuatu

Removed from the grey list
 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

4 December
2018

5 jurisdictions

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

Black list (Annex I)

Grey list (Annex II)

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 the grey list
Andorra and San Marino

6 November
2018

5 jurisdictions

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

Black list (Annex I)

Grey list (Annex II)

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 black list to grey list
Namibia

2 October
2018

6 jurisdictions

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

Black list (Annex I)

Grey list (Annex II)

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

Moved from black list to grey list
Palau

Removed from the grey list
Liechtenstein and Peru



23 January
2018

9 jurisdictions

American Samoa, Bahrain, Guam, Marshall Islands, Namibia, Palau, Saint Lucia, Samoa, Trinidad and Tobago

Black list (Annex I)

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

Grey list (Annex II)

Moved from black list to grey list
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

5 December
2017

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

Black list (Annex I)

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

Grey list (Annex II)

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