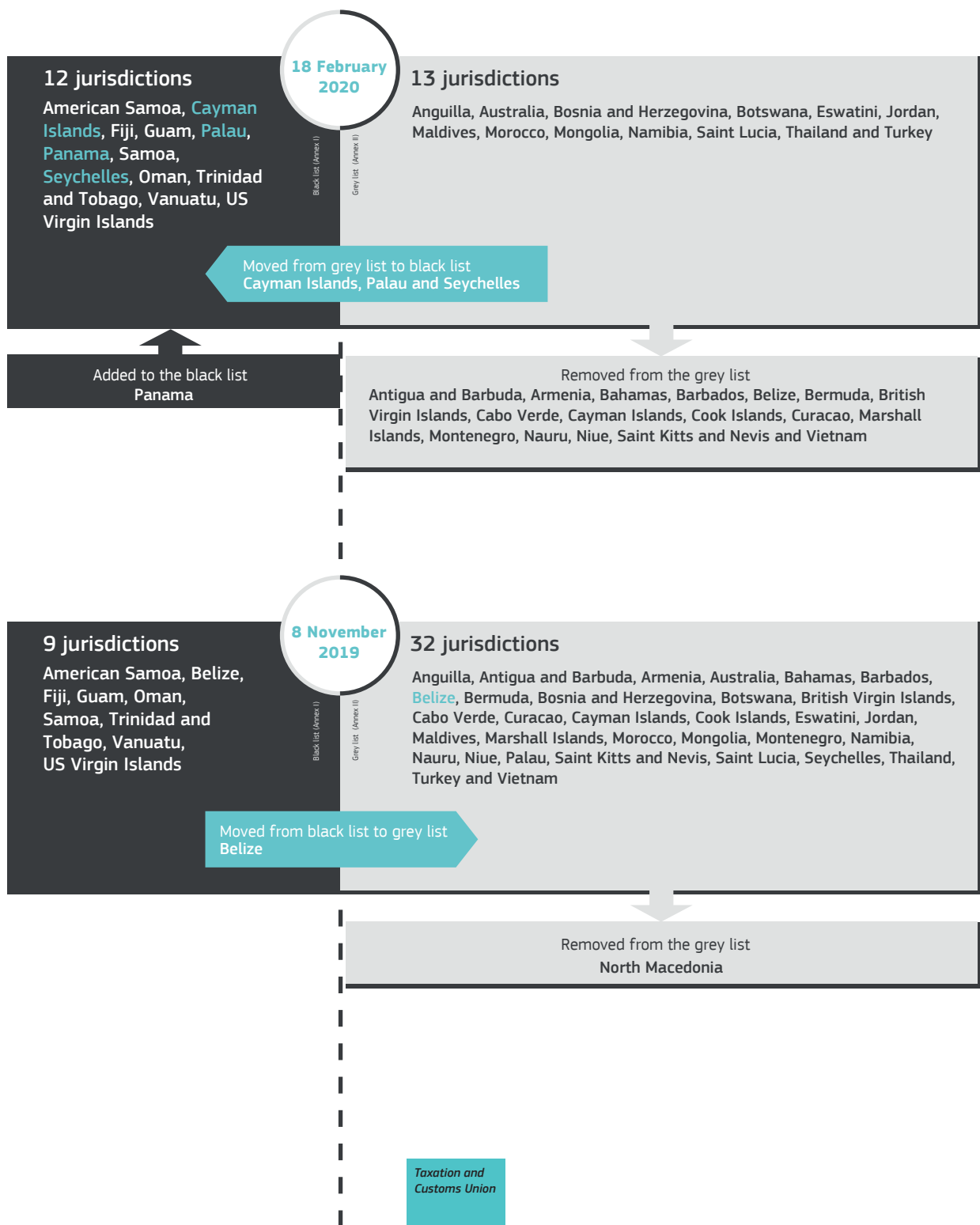
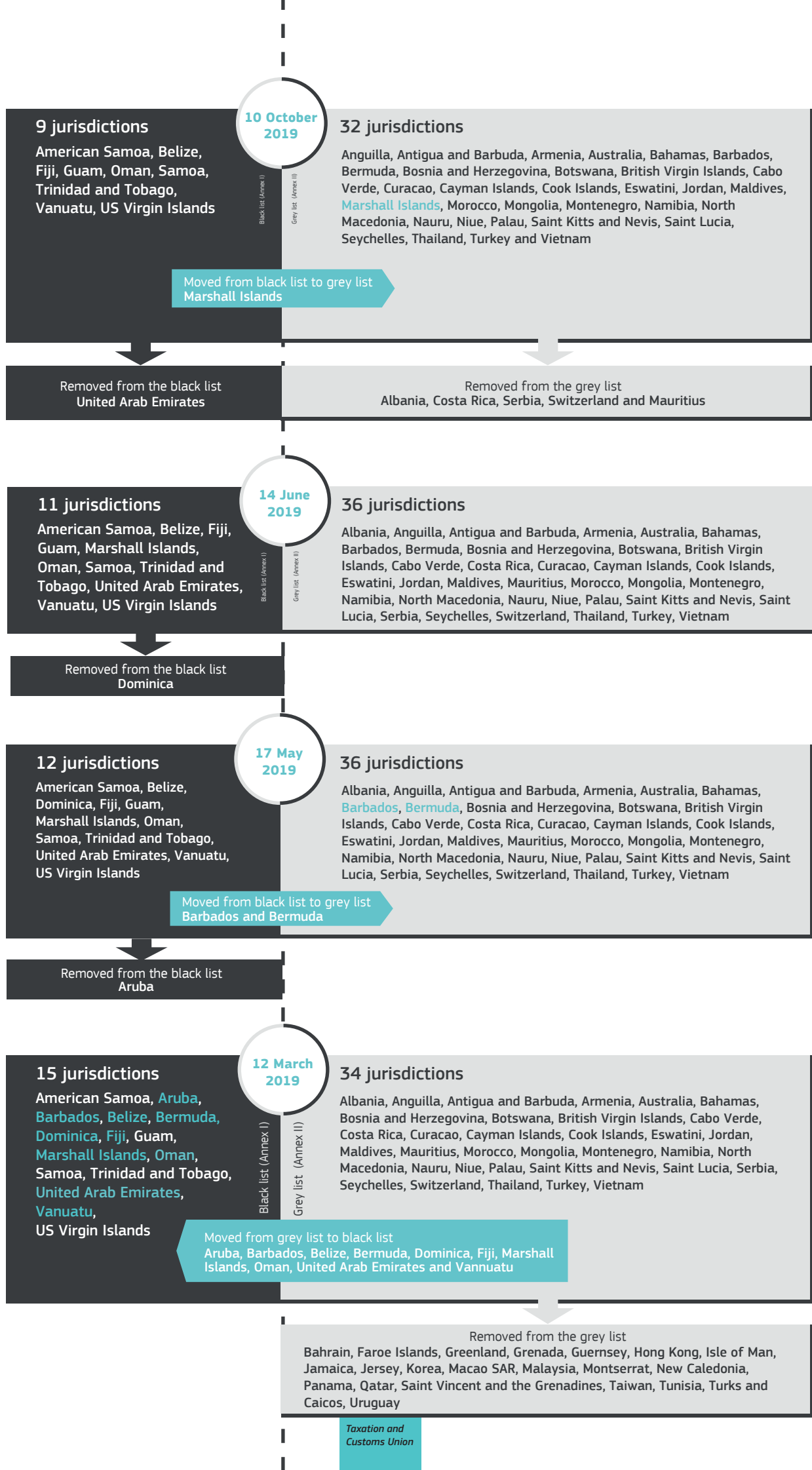




European
Commission

Evolution of the EU list of tax havens





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)

Grey list (Annex II)

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 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)

Grey list (Annex II)

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