

## Taxation: member states update EU list of non-cooperative tax jurisdictions

Today, the Council confirmed the EU list of non-cooperative jurisdictions for tax purposes without changes. The list consists of the same 11 jurisdictions as before:

[Formato texto](#)

### LIST

- American Samoa
- Anguilla
- Fiji
- Guam
- Palau
- Panama
- Russia
- Samoa
- Trinidad and Tobago
- the US Virgin Islands
- Vanuatu

The countries listed are within the scope of the EU screening process.

Although this round of the update features positive developments, the Council regrets that these jurisdictions are not yet fully cooperative on tax matters and invites them to improve their legal framework in order to resolve the identified issues.

### State of play document (Annex II)

In addition to the list of non-cooperative tax jurisdictions, the Council approved the usual state of play document (Annex II) which reflects the ongoing EU **cooperation with its international partners and the commitments of these countries** to reform their legislation to adhere to agreed tax good governance standards.

Its purpose is to **recognise ongoing constructive work in the field of taxation**, and to encourage the positive approach taken by cooperative jurisdictions to implement tax good governance principles.

Two jurisdictions, **Costa Rica and Curaçao**, fulfilled their commitments by addressing the deficiencies in their automatic exchange of tax information system, and will be removed from the state of play document

**Brunei Darussalam** on the other hand made a commitment to amend or abolish its foreign-source income exemption regime before the end of next year, and this commitment will be included in the state of play.



## ANNEX II

- Antigua and Barbuda
- Belize
- British Virgin Islands
- Brunei
- Eswatini
- Seychelles
- Türkiye
- Viet Nam

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## Background

The EU list of non-cooperative jurisdictions for tax purposes was established in December 2017. It is part of the EU's external strategy on taxation and aims to contribute to ongoing efforts to promote tax good governance worldwide.

Jurisdictions are assessed on the basis of a set of criteria laid down by the Council. These criteria cover tax transparency, fair taxation and implementation of international standards designed to prevent tax base erosion and profit shifting.

The chair of the code of conduct group conducts political and procedural dialogues with relevant international organisations and jurisdictions, where necessary.

Work on the list is a dynamic process. Since 2020, the Council updates the list twice a year. The next revision of the list is scheduled for October 2025.

The list is set out in Annex I of the Council conclusions on the EU list of non-cooperative jurisdictions for tax purposes. The conclusions also include a state-of-play document (Annex II) identifying cooperative jurisdictions which have made further improvements to their tax policies or related cooperation.

The Council's decisions regarding the list are prepared by the Council's code of conduct group which is also responsible for monitoring tax measures in the EU member states. The code of conduct group is cooperating closely with international bodies such as the OECD Forum on Harmful Tax Practices (FHTP) to promote tax good governance worldwide.

- [Council conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes](#)

Únicamente disponible, en estos momentos, en la(s) siguiente(s) lengua(s):

[EN](#)

- [EU list of non-cooperative jurisdictions \(background information\)](#)
- [Code of Conduct Group \(Business Taxation\)](#)

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