

To: Taxation WG, Public Affairs & Communications Committee

## Council updates the EU list of non-cooperative jurisdictions for tax purposes

On 17 February, the Council [updated](#) the list of non-cooperative jurisdictions for tax purposes and decided to add the following jurisdictions to the list: **Turks and Caicos Islands and Vietnam**. The Council also removed three countries from the list -Fiji, Samoa and Trinidad and Tobago- as they now comply with all agreed international standards.

- The reason for the inclusion of **Turks and Caicos Islands** was included in Annex I of the EU list of non-cooperative jurisdictions for tax purposes following concerns raised by the OECD forum on harmful tax practices regarding the enforcement of economic substance requirements in the jurisdiction.
- **Vietnam** was included in the EU list after the OECD Global Forum's review revealed that the country did not meet the necessary standards for the exchange of tax information on request.
- In addition, the entries in Annex I for **American Samoa, Guam**, and the **US Virgin Islands** have been updated to reflect ongoing efforts to address compliance with certain tax cooperation standards. However, this progress was not considered enough to warrant their complete removal from the list.

In addition to the list of non-cooperative tax jurisdictions, the Council approved the usual state of play document (Annex II) which reflects 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.

**Antigua and Barbuda** and **Seychelles** have both received a positive rating from the Global Forum regarding their systems for exchanging tax information on request. As a result, both jurisdictions have fulfilled their commitments and will be removed from the state of play document.

**Brunei** has been granted a six-month extension to reform its foreign-source income exemption regime. The additional time will allow Brunei to implement the necessary changes to be delisted.

### Next steps

The Council updates the list twice a year. The next revision of the list is scheduled for October 2026.

### For more info

For further information, please reach out to Insurance Europe's life team via [life@insuranceeurope.eu](mailto:life@insuranceeurope.eu)