

To: Public Affairs & Communications Committee; Taxation Working Group

Council adopts conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes

On 5 October, the Council adopted its [conclusions](#) on the revised EU list of non-cooperative jurisdictions for tax purposes.

Following the conclusions approved today:

- the Council decided to remove **Anguilla, Dominica and Seychelles** from the EU list of non-cooperative jurisdictions for tax purposes, as all three had previously been placed on the list because they did not meet the EU's tax transparency criteria of being ranked as at least 'largely compliant' by the OECD Global Forum regarding the **exchange of information on request**. The delisting was preceded by the forum's decision to grant these jurisdictions a supplementary review on this matter.
- nine jurisdictions remain on the EU list of non-cooperative jurisdictions (Annex I): **American Samoa, Fiji, Guam, Palau, Panama, Samoa, Trinidad and Tobago, US Virgin Islands and Vanuatu**.
- **Costa Rica, Hong Kong, Malaysia, North Macedonia, Qatar and Uruguay** have also been added to this document, while **Australia, Eswatini and Maldives** have implemented all the necessary tax reforms and have therefore been removed from it.
- **Turkey** continues to be mentioned in Annex II. In its conclusions of February 2021, the Council called on Turkey to commit to **automatic information exchange** with all member states. Even though progress has since been made, further steps need to be taken.

Pending the granted supplementary review, Anguilla, Dominica and Seychelles are now included in the **state of play document** (Annex II), which covers jurisdictions that do not yet comply with all international tax standards but that have committed to implementing tax good governance principles.

Alongside the conclusions, a [report](#) from the Code of Conduct Group to the Council was published, which outlines the information about updates of Annexes regarding specific jurisdictions, both listing and delisting

For more info

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