

To: Public Affairs & Communications Committee; Taxation Working Group

## Council update on two countries of the EU list of non-cooperative jurisdictions

On 28 October, the Council published two documents with the outcome of proceedings of its Code of Conduct Group (Business Taxation), in relation to the EU list of non-cooperative jurisdictions for tax purposes.

In the two documents, one on Anguilla ([here](#)), and one on Dominica ([here](#)), it is communicated that the Code of Conduct Group meeting of 21 September 2021 agreed to remove Anguilla and Dominica from Annex I of the EU list for criterion 1.2 and place it on Annex II, pending the outcome of the supplementary review by the Global Forum.

### Latest developments

On 5 October, the Council adopted its conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes, and it 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 (for more information see [FLASH-21-173](#)).

### For more info

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