



European Council
Council of the European Union

● Council of the EU | Press release | 6 October 2020 | 10:40

EU list of non-cooperative jurisdictions for tax purposes: Anguilla and Barbados added, Cayman Islands and Oman removed

The Council today decided to add Anguilla and Barbados to the EU list of non-cooperative jurisdictions for tax purposes. Cayman Islands and Oman were removed from the list, after having passed the necessary reforms to improve their tax policy framework.

The EU list of non-cooperative jurisdictions for tax purposes is part of the EU's external strategy for taxation and aims to contribute to ongoing efforts to promote tax good governance worldwide. It lists non-EU jurisdictions that either have not engaged in a constructive dialogue with the EU on tax governance or have failed to deliver on their commitments to implement reforms to comply with a set of objective tax good governance criteria, concerning tax transparency, fair taxation and implementation of international standards against tax base erosion and profit shifting.

Anguilla and **Barbados** were included in the EU list following peer review reports published by the Global Forum on Transparency and Exchange of Information for Tax Purposes, which downgraded the ratings of Anguilla and Barbados, respectively, to "non-compliant" and "partially compliant" with the international standard on transparency and exchange of information on request (EOIR).

Cayman Islands was removed from the EU list after it adopted new reforms to its framework on Collective Investment Funds in September 2020.

Oman was considered as compliant with all its commitments after it ratified the OECD Convention on Mutual Administrative Assistance in Tax Matters, enacted legislation to enable automatic exchange of information and took all the necessary steps to activate its exchange-of-information relationships with all the EU member states.

Following this update, **twelve jurisdictions remain on the list of non-cooperative jurisdictions**: American Samoa, Anguilla, Barbados, Fiji, Guam, Palau, Panama, Samoa, Seychelles, Trinidad and Tobago, the US Virgin Islands and Vanuatu.

As regards Annex II - state of play of pending commitments - due to the ongoing COVID-19 global pandemic the Council decided to extend several deadlines for these commitments. The Council also decided today to remove Mongolia and Bosnia and Herzegovina from Annex II after those countries deposited the instruments of ratification of the OECD Convention on Mutual Administrative Assistance in Tax Matters, as amended.

Background

The EU list of non-cooperative jurisdictions for tax purposes was established in December 2017. It has been revised several times. The most recent substantial revision took place in February 2020. From 2020 on, it is to be updated twice a year.

The list is included in Annex I of the Council conclusions on the EU list of non-cooperative jurisdictions for tax purposes. Those Council conclusions also contain a state-of-play document (Annex II) identifying non-EU jurisdictions which do not yet comply with all international tax standards but have provided sufficient undertakings to reform their tax policies.

The jurisdictions are assessed on the basis of a set of criteria laid down by the Council in 2016, concerning tax transparency, fair taxation and implementation of international standards against tax base erosion and profit shifting.

The Council's decisions are prepared by the Council's Code of Conduct Group which is also responsible for monitoring tax measures in the EU member states.

- › September 2020 note to the Council on the EU list of non-cooperative tax jurisdictions
- › Council conclusions on the EU list of non-cooperative jurisdictions for tax purposes, 18/2/2020
- › EU list of non-cooperative jurisdictions (background information)

Press contacts

✉ Liis Jaansalu

Press officer

☎ +32 2 281 38 71

☎ +32 470 89 08 50

If you are not a journalist, please [send your request to the public information service](#).

Topics:

Share

