



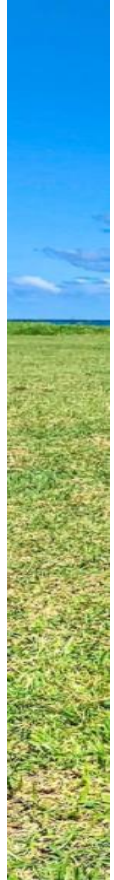
# **EU list of non-cooperative jurisdictions for tax purposes: latest developments and future improvements**

**Commission Expert Group Platform for Tax Good Governance**

**European Commission, Directorate  
General Taxation and Customs Union  
(DG TAXUD)**

# Overview

- *Updates of the EU list in 2022 and 2023:*
  - *state of play*
- *Expectations for the future updates*
- *What is it coming next?*



# Updates of the EU list in 2022 and 2023



- *Key trends:*

- *More jurisdictions in Annex I and II*

➡ *New criteria applied and follow up on the implementation of old criteria*

- *reinforced criterion on automatic exchange of information;*
- *Country by Country Reporting*
- *Monitoring of zero tax jurisdictions*

# State of play of the cooperation with the EU

- *16 Jurisdictions in Annex I:  
+3 In October 2022  
+4 In February 2023*
- *18 Jurisdictions in Annex II:*
- *- Several de-listing but also new commitments*

**14**  
**FEBRUARY**  
**2023**

# ANNEX 1

## **16 JURISDICTIONS**

AMERICAN SAMOA  
ANGUILLA  
BAHAMAS  
BRITISH VIRGIN ISLANDS  
COSTA RICA  
FIJI  
GUAM  
MARSHALL ISLANDS  
PALAU  
PANAMA  
RUSSIA  
SAMOA  
TRINIDAD & TOBAGO  
TURKS & CAICOS  
US VIRGIN ISLANDS  
VANUATU

# ANNEX 2

## **18 JURISDICTIONS**

ALBANIA  
ARMENIA  
ARUBA  
BELIZE  
BOTSWANA  
CURAÇAO  
DOMINICA  
ESWATINI  
HONG KONG  
ISRAEL  
JORDAN  
MALAYSIA  
MONSERRAT  
QATAR  
SEYCHELLES  
THAILAND  
TURKEY  
VIETNAM



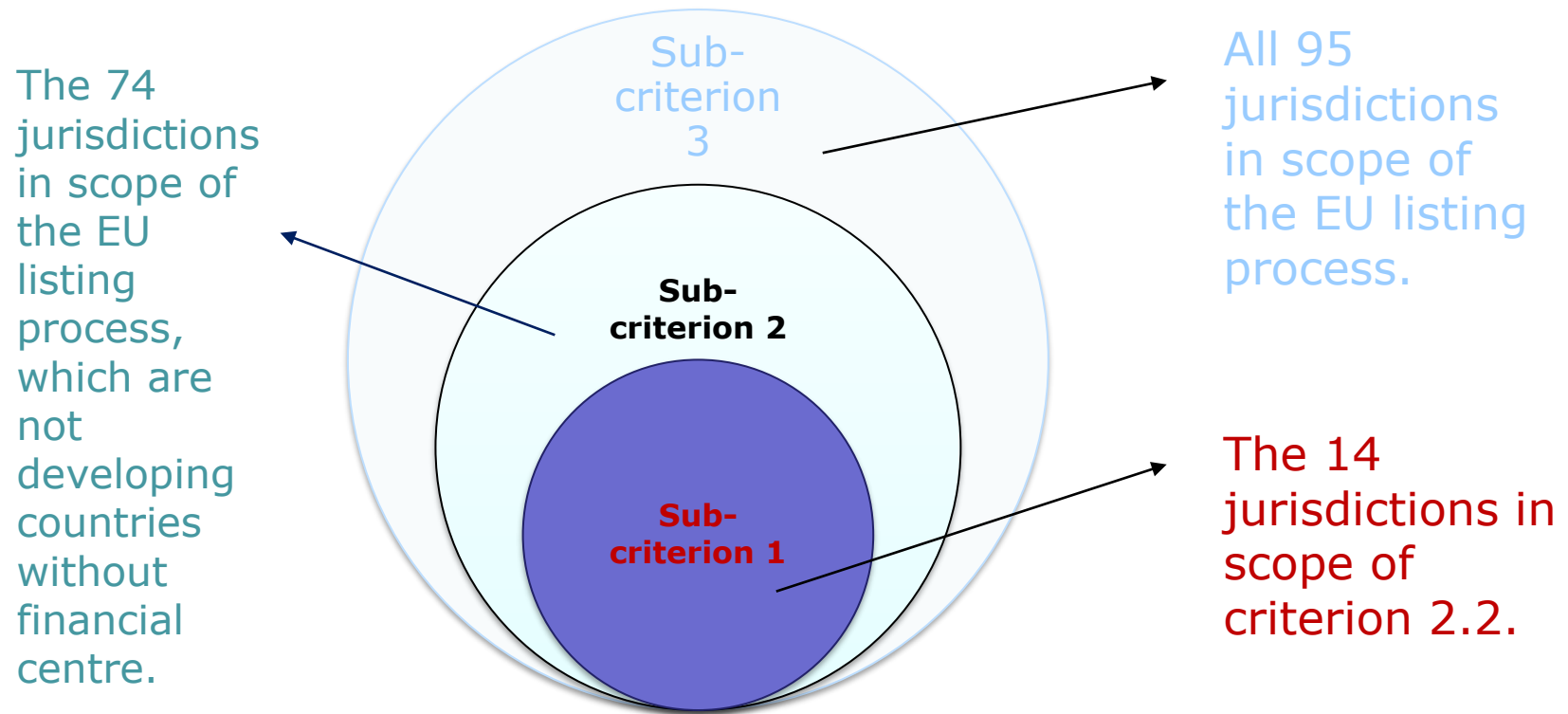
European  
Commission

# EU listing criteria: What is coming next?

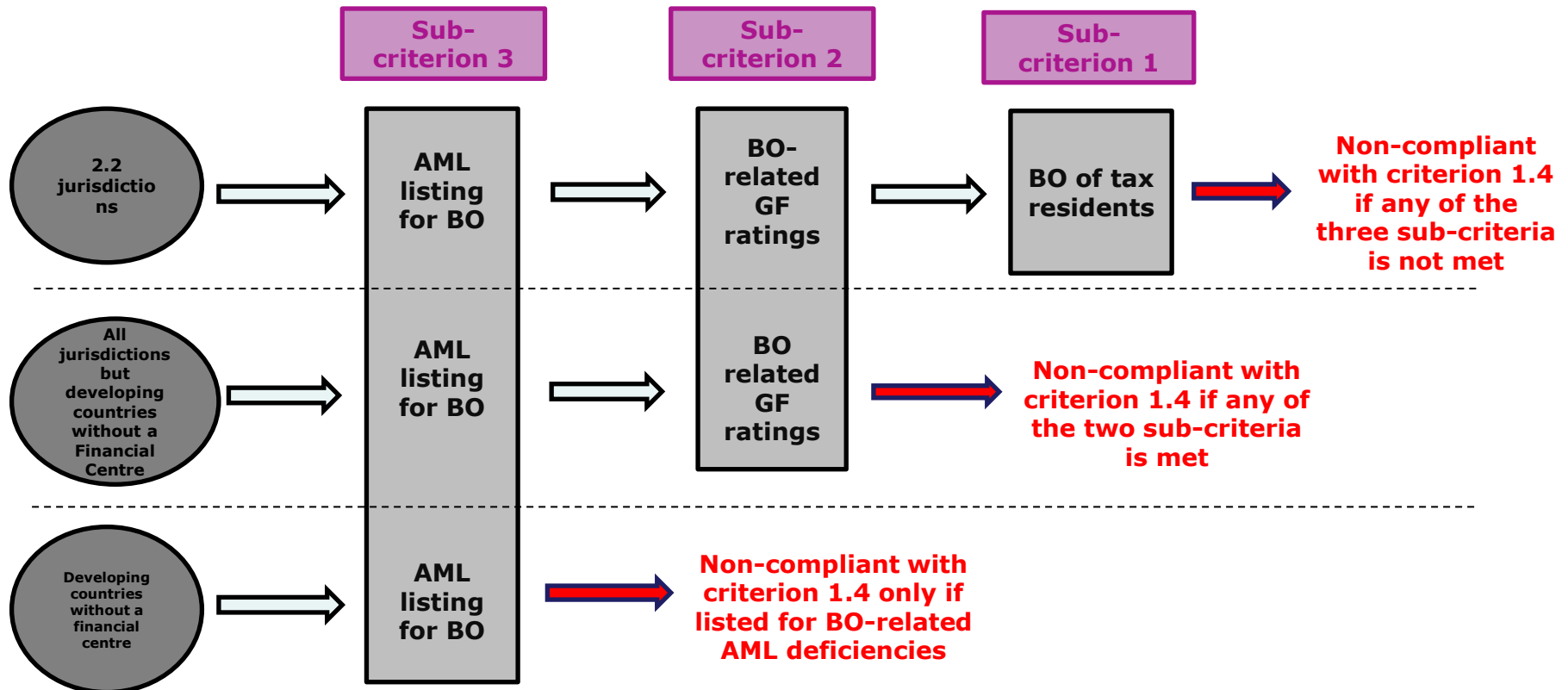
*Follow up to the Pandora Papers: a criterion on Beneficial Ownership*



# Geographical scope of the three Sub-criteria



# Interplay of the three Sub-criteria





# Other areas of work

## Defensive measures

*All Member States have now at least one measure in place vis-à-vis listed jurisdictions*

*The EU continues to apply the rules in the Financial Regulation in coordination with IFIs*

➡ *A common WHT?*

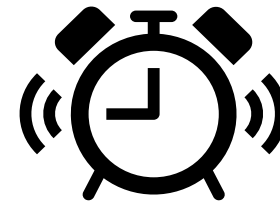
## Review of the geographical scope of the EU list

The Commission has presented a prioritisation list to expand the geographical scope of the EU list



## Other areas of work

*- Reinforcing the criterion on zero tax jurisdictions*



*- Integrate pillar 2 in the EU listing process*

$$\text{Local } ETR_A = \frac{T}{P-C}$$



**Thank you for your attention!**

**Q&A**