

PRESS RELEASE

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Taxation: Anguilla, Dominica and Seychelles removed from the EU list of non-cooperative jurisdictions

In conclusions approved today, the Council decided to remove **Anguilla, Dominica and Seychelles** from the EU list of non-cooperative jurisdictions for tax purposes. 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**.

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.

Costa Rica, Hong Kong, Malaysia, North Macedonia, Qatar and Uruguay have also been added to this document, while **Australia, Eswantini and Maldives** have implemented all the necessary tax reforms and have therefore been removed from it.

Following today's revision, **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.

Background

Twice a year the Council revises its list of non-cooperative jurisdictions and an accompanying state of play document. This practice was established in 2017 to **promote global good governance in taxation** and inform member states on which non-EU jurisdictions engage in abusive tax practices. They can then employ **defensive measures** to protect their tax revenues and fight against tax fraud, evasion and abuse.

The criteria for listing are in line with international tax standards and focus on **tax transparency, fair taxation and prevention of tax base erosion and profit shifting**. The Council engages with the countries that do not meet these criteria, monitors their progress and regularly reviews and updates this list.

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