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NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	The EU list of non-cooperative jurisdictions for tax purposes

The Council, at its meeting on 5 December 2017, endorsed the 'EU list of non-cooperative jurisdictions for tax purposes' set out in Annex I to its Council conclusions (doc. 15429 /17) ¹.

In accordance with paragraph 11 of these Council conclusions, the EU list of non-cooperative jurisdictions for tax purposes was subsequently modified by the Council on 23 January 2018 (doc. 5086/18)².

On 14 February 2018, the Code of Conduct Group (business taxation) requested, for transparency reasons, the General Secretariat of the Council to publish on its website a consolidated version of the 'EU list of non-cooperative jurisdictions for tax purposes', as amended by the Council.

This consolidated version of the 'EU list of non-cooperative jurisdictions for tax purposes' is set out in annex to this document.

¹ Official Journal of the European Union, C 438 2017 page(s) 5-24.

² Official Journal of the European Union, C 29 2018 page(s) 2-2.

The EU list of non-cooperative jurisdictions for tax purposes**1. American Samoa**

American Samoa does not apply any automatic exchange of financial information, has not signed and ratified, including through the jurisdiction they are dependent on, the OECD Multilateral Convention on Mutual Administrative Assistance as amended, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.

2. Bahrain

Bahrain does not cover all EU Member States for the purpose of automatic exchange of information, has not signed and ratified the OECD Multilateral Convention on Mutual Administrative Assistance as amended, facilitates offshore structures and arrangements aimed at attracting profits without real economic substance, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.

3. Guam

Guam does not apply any automatic exchange of financial information, has not signed and ratified, including through the jurisdiction they are dependent on, the OECD Multilateral Convention on Mutual Administrative Assistance as amended, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.

4. Marshall Islands

Marshall Islands facilitates offshore structures and arrangements aimed at attracting profits without real economic substance, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.

Marshall Islands' commitment to comply with criteria 1.1 and 1.2 will be monitored.

5. Namibia

Namibia is not a Member of the Global Forum on Transparency and Exchange of Information for Tax Purposes, has not signed and ratified the OECD Multilateral Convention on Mutual Administrative Assistance as amended, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2019. Furthermore, Namibia has harmful preferential tax regimes and did not commit to amending or abolishing them by 31 December 2018.

6. Palau

Palau facilitates offshore structures and arrangements aimed at attracting profits without real economic substance and refused to engage in a meaningful dialogue to ascertain its compliance of with criterion 2.2.

Palau's commitment to comply with criteria 1.1, 1.2, 1.3 and 3 will be monitored.

7. Saint Lucia

Saint Lucia has harmful preferential tax regimes, does not apply the BEPS minimum standards and did not clearly commit to addressing these issues by 31 December 2018.

8. Samoa

Samoa has harmful preferential tax regimes, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.

9. Trinidad and Tobago

Trinidad and Tobago has been attributed a rating of “Non Compliant” by the Global Forum on Transparency and Exchange of Information for Tax Purposes, has not signed and ratified the OECD Multilateral Convention on Mutual Administrative Assistance in Tax Matters as amended, has a harmful preferential tax regime and did not commit to addressing these issues by 31 December 2018.

Trinidad and Tobago's commitment to comply with criteria 1.1 and 3 will be monitored.