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#### COVER NOTE

From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
date of receipt:	18 June 2015
To:	Mr Uwe CORSEPIUS, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2015) 302 final - ANNEX 1
Subject:	ANNEX to the Communication from the Commission to the European Parliament and the Council on a Fair and Efficient Corporate Tax System in the European Union: 5 Key Areas for Action

Delegations will find attached document COM(2015) 302 final - ANNEX 1.

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Encl.: COM(2015) 302 final - ANNEX 1



Brussels, 17.6.2015  
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ANNEX 1

## **ANNEX**

*to the*

**Communication from the Commission to the European Parliament and the Council  
on a Fair and Efficient Corporate Tax System in the European Union: 5 Key Areas for  
Action**

{SWD(2015) 121 final}

## **ANNEX: List of third country non-cooperative tax jurisdictions**

As part of the work of the Platform on Good Tax Governance, in late 2014 Member States provided the Commission with lists of those jurisdictions they determined met their definition of non-cooperative tax jurisdictions. Member States use a variety of criteria to identify these jurisdictions, including lack of transparency and exchange of information, the presence of harmful tax measures, and the use of a low or no tax rate.

The below list indicates those tax jurisdictions which appeared the most often on those lists Member States discussed in the December 2014 Platform on Good Tax Governance. Those listed below appear on the list of at least 10 Member States. The Commission will amend this list on a periodic basis to reflect changes to Member States' national lists.

Andorra\*\*  
Anguilla \*  
Antigua and Barbuda\*\*  
Bahamas\*\*  
Barbados\*  
Belize\*\*  
Bermuda\*  
British Virgin Islands\*  
Brunei\*\*  
Cayman Islands\*  
Cook Islands  
Grenada\*\*  
Guernsey\*  
Hong Kong\*\*  
Liberia  
Liechtenstein\*\*\*  
Maldives  
Marshall Islands\*\*  
Mauritius\*  
Monaco\*\*  
Montserrat\*  
Nauru  
Niue\*  
Panama  
Saint - Vincent and the Grenadines\*\*  
Saint Christopher and Nevis\*\*  
Seychelles\*  
Turks and Caicos Islands\*  
US Virgin Islands  
Vanuatu

\* Early adopter of the new global standard on the automatic exchange of information, first exchanges in 2017.

\*\* Committed to adopting the new global standard on automatic exchange of information, first exchanges in 2018

\*\*\* Early adopter of the new global standard on the automatic exchange of information, first exchanges in 2017. Currently engaged in a dialogue on company taxation with the Code of Conduct for Business Taxation Group.

As Member States may use a number of different criteria when assessing tax jurisdictions, it is not clear how the adoption by some jurisdictions of global reporting standards will affect this list.