



**Brussels, 22 November 2018
(OR. en)**

**6237/4/18
REV 4**

**FISC 69
ECOFIN 122**

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, 13 March 2018 (docs. 6777/18 and 6945/18)³, 25 May 2018 (doc. 8304/1/18)⁴, 2 October 2018 (doc. 11763/2/18)⁵ and 6 November 2018 (doc. 13352/1/18)⁶.

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.

¹ Official Journal of the European Union, C 438 2017 pages 5-24.
² Official Journal of the European Union, C 29 2018 page 2.
³ Official Journal of the European Union, C 100 2018 pages 4-5.
⁴ Official Journal of the European Union, C 191 2018 pages 1-3.
⁵ Official Journal of the European Union, C 359 2018 pages 3-5.
⁶ Official Journal of the European Union, C 403 2018 pages 4-6.

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

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. 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.

3. Samoa

Samoa has a harmful preferential tax regime and did not commit to addressing this issue by 31 December 2018.

Samoa's commitment to comply with criterion 3.1 will be monitored.

4. Trinidad and Tobago

Trinidad and Tobago 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 1.2 will be monitored.

5. US Virgin Islands

US Virgin Islands 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, has harmful preferential tax regimes and did not clearly commit to amending or abolishing it, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.
