

## IV

(Notices)

NOTICES FROM EUROPEAN UNION INSTITUTIONS, BODIES, OFFICES AND  
AGENCIES

## COUNCIL

**The EU list of non-cooperative jurisdictions for tax purposes — Report by the Code of Conduct  
Group (Business taxation) suggesting amendments to the Annexes of the Council conclusions of  
5 December 2017, including the de-listing of one jurisdiction**

(2018/C 359/04)

With effect from the day of publication in the *Official Journal of the European Union*, Annexes I and II of the the Council conclusions of 5 December 2017 on the EU list of non-cooperative jurisdictions for tax purposes <sup>(1)</sup>, as amended in January <sup>(2)</sup> and March <sup>(3)</sup> 2018, are replaced by the following new Annexes I and II:

## 'ANNEX I

**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. 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.

**4. 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.

<sup>(1)</sup> OJ C 438, 19.12.2017, p. 5.

<sup>(2)</sup> OJ C 29, 26.1.2018, p. 2.

<sup>(3)</sup> OJ C 100, 16.3.2018, p. 4.

## 5. **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.

## 6. **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.'

### 'ANNEX II

#### **State of play of the cooperation with the EU with respect to commitments taken to implement tax good governance principles**

### 1. **Transparency**

#### 1.1. *Commitment to implement the automatic exchange of information, either by signing the Multilateral Competent Authority Agreement or through bilateral agreements*

The following jurisdictions are committed to implement automatic exchange of information by 2018:

**Antigua and Barbuda, Curaçao, Dominica, Grenada, Macao SAR, Marshall Islands, New Caledonia, Oman, Palau, Qatar and Taiwan**

The following jurisdictions are committed to implement automatic exchange of information by 2019:

#### **Turkey**

#### 1.2. *Membership of the Global Forum on transparency and exchange of information for tax purposes and satisfactory rating*

The following jurisdictions are committed to become member of the Global Forum and/or have a satisfactory rating by 2018:

**Anguilla, Curaçao, Marshall Islands, New Caledonia, Oman and Palau**

The following jurisdictions are committed to become member of the Global Forum and/or have a sufficient rating by 2019:

**Fiji, Jordan, Turkey and Vietnam**

#### 1.3. *Signatory and ratification of the OECD Multilateral Convention on Mutual Administrative Assistance or network of agreements covering all EU Member States*

The following jurisdictions are committed to sign and ratify the MAC or to have in place a network of agreements covering all EU Member States by 2018:

**Antigua and Barbuda, Dominica, New Caledonia, Oman, Palau, Qatar and Taiwan**

The following jurisdictions are committed to sign and ratify the MAC or to have in place a network of agreements covering all EU Member States by 2019:

**Armenia, Bosnia and Herzegovina, Botswana, Cabo Verde, Eswatini, Fiji, former Yugoslav Republic of Macedonia, Jamaica, Jordan, Maldives, Mongolia, Montenegro, Morocco, Serbia, Thailand and Vietnam**

## 2. Fair Taxation

### 2.1. Existence of harmful tax regimes

The following jurisdictions are committed to amend or abolish the identified regimes by 2018:

**Andorra, Antigua and Barbuda, Aruba, Barbados, Belize, Botswana, Cabo Verde, Cook Islands, Curacao, Dominica, Fiji, Grenada, Hong Kong SAR, Jordan, Korea (Republic of), Labuan Island, Macao SAR, Malaysia, Maldives, Mauritius, Morocco, Panama, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, San Marino, Seychelles, Switzerland, Taiwan, Thailand, Tunisia, Turkey and Uruguay**

### 2.2. Existence of tax regimes that facilitate offshore structures which attract profits without real economic activity

The following jurisdictions are committed to addressing the concerns relating to economic substance by 2018:

**Anguilla, Bahamas, Bahrain, Bermuda, British Virgin Islands, Cayman Islands, Guernsey, Isle of Man, Jersey, Marshall Islands, Turks and Caicos Islands, United Arab Emirates and Vanuatu**

## 3. Anti-BEPS Measures

### 3.1. Membership of the Inclusive Framework on BEPS or implementation of BEPS minimum standards

The following jurisdictions are committed to become member of the Inclusive Framework or implement BEPS minimum standard by 2018:

**Aruba, Antigua and Barbuda, Cook Islands, Dominica, Faroe Islands, Greenland, Grenada, Marshall Islands, New Caledonia, Palau, Saint Vincent and the Grenadines, Taiwan and Vanuatu**

The following jurisdictions are committed to become member of the Inclusive Framework or implement BEPS minimum standard by 2019:

**Albania, Armenia, Bosnia and Herzegovina, Cabo Verde, Eswatini, Fiji, Jordan, Montenegro and Morocco**

The following jurisdictions are committed to become member of the Inclusive Framework or implement BEPS minimum standard if and when such commitment will become relevant:

**Nauru, Niue**.

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