

Fair Taxation: EU publishes list of non-cooperative tax jurisdictions

In total, ministers [have listed 17 countries](#) for failing to meet agreed tax good governance standards. In addition, 47 countries have committed to addressing deficiencies in their tax systems and to meet the required criteria, following contacts with the EU.

This unprecedented exercise should raise the level of tax good governance globally and help prevent the large-scale tax abuse exposed in recent scandals such as the “Paradise Papers”.

Pierre **Moscovici**, Commissioner for Economic and Financial Affairs, Taxation and Customs, said: *“The adoption of the first ever EU blacklist of tax havens marks a key victory for transparency and fairness. But the process does not stop here. We must intensify the pressure on listed countries to change their ways. Blacklisted jurisdictions must face consequences in the form of dissuasive sanctions, while those that have made commitments must follow up on them quickly and credibly. There must be no naivety: promises must be turned into actions. No one must get a free pass.”*

The idea of an EU list was originally conceived by the Commission and subsequently taken forward by Member States. Compilation of the list has prompted active engagement from many of the EU’s international partners. However, work must now continue as 47 more countries should meet EU criteria by the end of 2018, or 2019 for developing countries without financial centres, to avoid being listed. The Commission also expects Member States to continue towards strong and dissuasive countermeasures for listed jurisdictions which can complement the existing EU-level defensive measures related to funding.

Next Steps

The EU listing process is a dynamic one, which will continue into 2018:

- As a first step, a letter will be sent to all jurisdictions on the EU list, explaining the decision and what they can do to be de-listed.
- The Commission and Member States (in the Code of Conduct Group) will continue to monitor all jurisdictions closely, to ensure that commitments are fulfilled and to determine whether any other countries should be listed in the future. A first interim progress report should be published by mid-2018. The EU list will be updated at least once a year.

For more information see:

[MEMO](#) on the list of non-cooperative tax jurisdictions

[FACTSHEET](#) on the list of non-cooperative tax jurisdictions