

EU LIST OF NON-COOPERATIVE JURISDICTIONS FOR TAX PURPOSES

ANNEX I	11 JURISDICTIONS	18 FEBRUARY 2025	08 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA ANGUILLA FIJI GUAM PALAU PANAMA RUSSIAN FEDERATION SAMOA TRINIDAD AND TOBAGO US VIRGIN ISLANDS VANUATU		ANTIGUA AND BARBUDA BELIZE THE BRITISH VIRGIN ISLANDS BRUNEI DARUSSALAM ESWATINI SEYCHELLES TÜRKIYE VIETNAM	

ANNEX I	11 JURISDICTIONS	08 OCTOBER 2024	09 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA ANGUILLA FIJI GUAM PALAU PANAMA RUSSIAN FEDERATION SAMOA TRINIDAD AND TOBAGO US VIRGIN ISLANDS VANUATU		ANTIGUA AND BARBUDA BELIZE THE BRITISH VIRGIN ISLANDS COSTA RICA CURAÇAO ESWATINI SEYCHELLES TÜRKIYE VIETNAM	

ANNEX I	12 JURISDICTIONS	20 FEBRUARY 2024	10 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA ANGUILLA ANTIGUA AND BARBUDA FIJI GUAM PALAU PANAMA RUSSIAN FEDERATION SAMOA TRINIDAD AND TOBAGO US VIRGIN ISLANDS VANUATU		ARMENIA BELIZE BRITISH VIRGIN ISLANDS COSTA RICA CURACAO ESWATINI MALAYSIA SEYCHELLES TÜRKIYE VIETNAM	

ANNEX I	16 JURISDICTIONS	14 FEBRUARY 2023	18 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA ANGUILLA BAHAMAS BRITISH VIRGIN ISLANDS COSTA RICA FIJI GUAM MARSHALL ISLANDS PALAU PANAMA RUSSIA SAMOA TRINIDAD & TOBAGO TURKS & CAICOS US VIRGIN ISLANDS VANUATU		ALBANIA ARMENIA ARUBA BELIZE BOTSWANA CURAÇAO DOMINICA ESWATINI HONG KONG ISRAEL JORDAN MALAYSIA MONSERRAT QATAR SEYCHELLES THAILAND TURKEY VIETNAM	

ANNEX I	12 JURISDICTIONS	04 OCTOBER 2022	22 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA ANGUILLA BAHAMAS FIJI GUAM PALAU PANAMA SAMOA TRINIDAD & TOBAGO TURKS & CAICOS US VIRGIN ISLANDS VANUATU		ARMENIA BARBADOS BELIZE BOTSWANA BRITISH VIRGIN ISLANDS COSTA RICA DOMINICA ESWATINI HONG KONG ISRAEL JAMAICA JORDAN MALAYSIA MONSERRAT NORTH MACEDONIA QATAR RUSSIA, SEYCHELLES THAILAND TURKEY URUGUAY VIETNAM	

ANNEX I	09 JURISDICTIONS	24 FEBRUARY 2022	25 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA FIJI GUAM PALAU PANAMA SAMOA TRINIDAD & TOBAGO US VIRGIN ISLANDS VANUATU		ANGUILLA BAHAMAS BARBADOS BELIZE BERMUDA BOTSWANA BRITISH VIRGIN ISLANDS COSTA RICA DOMINICA HONG KONG ISRAEL JAMAICA JORDAN MALAYSIA MONSERRAT NORTH MACEDONIA QATAR RUSSIA SEYCHELLES THAILAND TUNISIA TURKS & CAICOS TURKEY URUGUAY VIETNAM	

ANNEX I	12 JURISDICTIONS	22 FEBRUARY 2021	09 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA ANGUILLA DOMINICA FIJI GUAM PALAU PANAMA SAMOA SEYCHELLES TRINIDAD AND TOBAGO VANUATU US VIRGIN ISLANDS		AUSTRALIA BARBADOS BOTSWANA ESWATINI JAMAICA JORDAN MALDIVES THAILAND TURKEY	

ANNEX I	12 JURISDICTIONS	06 OCTOBER 2020	10 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA ANGUILLA BARBADOS FIJI GUAM PALAU PANAMA SAMOA SEYCHELLES TRINIDAD AND TOBAGO VANUATU US VIRGIN ISLANDS		AUSTRALIA BOTSWANA ESWATINI JORDAN MALDIVES MOROCCO NAMIBIA SAINT LUCIA THAILAND TURKEY	

ANNEX I	12 JURISDICTIONS	18 FEBRUARY 2020	13 JURISDICTIONS	ANNEX II
	AMERICAN SAMOA CAYMAN ISLANDS FIJI GUAM PALAU PANAMA SAMOA SEYCHELLES OMAN TRINIDAD AND TOBAGO VANUATU US VIRGIN ISLANDS		ANGUILLA AUSTRALIA BOSNIA AND HERZEGOVINA BOTSWANA ESWATINI JORDAN MALDIVES MOROCCO MONGOLIA NAMIBIA SAINT LUCIA THAILAND TURKEY	

09 JURISDICTIONS

AMERICAN SAMOA
 BELIZE
 FIJI
 GUAM
 OMAN
 SAMOA
 TRINIDAD AND TOBAGO
 VANUATU
 US VIRGIN ISLANDS

08
 NOVEMBER
 2019

32 JURISDICTIONS

ANGUILLA
 ANTIGUA AND BARBUDA
 ARMENIA
 AUSTRALIA
 BAHAMAS
 BARBADOS
 BELIZE
 BERMUDA
 BOSNIA AND HERZEGOVINA
 BOTSWANA
 BRITISH VIRGIN ISLANDS
 CABO VERDE
 CURACAO
 CAYMAN ISLANDS
 COOK ISLANDS
 ESWATINI
 JORDAN
 MALDIVES
 MARSHALL ISLANDS
 MOROCCO
 MONGOLIA
 MONTENEGRO
 NAMIBIA
 NAURU
 NIUE
 PALAU
 SAINT KITTS AND NEVIS
 SAINT LUCIA
 SEYCHELLES
 THAILAND
 TURKEY
 VIETNAM

09 JURISDICTIONS

AMERICAN SAMOA
 BELIZE
 FIJI
 GUAM
 OMAN
 SAMOA
 TRINIDAD AND TOBAGO
 VANUATU
 US VIRGIN ISLANDS

10
 OCTOBER
 2019

32 JURISDICTIONS

ANGUILLA
 ANTIGUA AND BARBUDA
 ARMENIA
 AUSTRALIA
 BAHAMAS
 BARBADOS
 BERMUDA
 BOSNIA AND HERZEGOVINA
 BOTSWANA
 BRITISH VIRGIN ISLANDS
 CABO VERDE
 CURACAO
 CAYMAN ISLANDS
 COOK ISLANDS
 ESWATINI
 JORDAN
 MALDIVES
 MARSHALL ISLANDS
 MOROCCO
 MONGOLIA
 MONTENEGRO
 NAMIBIA
 NORTH MACEDONIA
 NAURU
 NIUE
 PALAU
 SAINT KITTS AND NEVIS
 SAINT LUCIA
 SEYCHELLES
 THAILAND
 TURKEY
 VIETNAM

11 JURISDICTIONS

AMERICAN SAMOA
 BELIZE
 FIJI
 GUAM
 MARSHALL ISLANDS
 OMAN
 SAMOA
 TRINIDAD AND TOBAGO
 UNITED ARAB EMIRATES
 VANUATU
 US VIRGIN ISLANDS

14
 JUNE
 2019

36 JURISDICTIONS

ALBANIA
 ANGUILLA
 ANTIGUA AND BARBUDA
 ARMENIA
 AUSTRALIA
 BAHAMAS
 BARBADOS
 BERMUDA
 BOSNIA AND HERZEGOVINA
 BOTSWANA
 BRITISH VIRGIN ISLANDS
 CABO VERDE
 COSTA RICA
 CURACAO
 CAYMAN ISLANDS
 COOK ISLANDS
 ESWATINI
 JORDAN
 MALDIVES
 MAURITIUS
 MOROCCO
 MONGOLIA
 MONTENEGRO
 NAMIBIA
 NORTH MACEDONIA
 NAURU
 NIUE
 PALAU
 SAINT KITTS AND NEVIS
 SAINT LUCIA
 SERBIA
 SEYCHELLES
 SWITZERLAND
 THAILAND
 TURKEY
 VIETNAM

12 JURISDICTIONS

AMERICAN SAMOA
 BELIZE
 DOMINICA
 FIJI
 GUAM
 MARSHALL ISLANDS
 OMAN
 SAMOA
 TRINIDAD AND TOBAGO
 UNITED ARAB EMIRATES
 VANUATU
 US VIRGIN ISLANDS

17
 MAY
 2019

36 JURISDICTIONS

ALBANIA
 ANGUILLA
 ANTIGUA AND BARBUDA
 ARMENIA
 AUSTRALIA
 BAHAMAS
 BARBADOS
 BERMUDA
 BOSNIA AND HERZEGOVINA
 BOTSWANA
 BRITISH VIRGIN ISLANDS
 CABO VERDE
 COSTA RICA
 CURACAO
 CAYMAN ISLANDS
 COOK ISLANDS
 ESWATINI
 JORDAN
 MALDIVES
 MAURITIUS
 MOROCCO
 MONGOLIA
 MONTENEGRO
 NAMIBIA
 NORTH MACEDONIA
 NAURU
 NIUE
 PALAU
 SAINT KITTS AND NEVIS
 SAINT LUCIA
 SERBIA
 SEYCHELLES
 SWITZERLAND
 THAILAND
 TURKEY
 VIETNAM

15 JURISDICTIONS

AMERICAN SAMOA
 ARUBA
 BARBADOS
 BELIZE
 BERMUDA
 DOMINICA
 FIJI
 GUAM
 MARSHALL ISLANDS
 OMAN
 SAMOA
 TRINIDAD AND TOBAGO
 UNITED ARAB EMIRATES
 VANUATU
 US VIRGIN ISLANDS

12
 MARCH
 2019

34 JURISDICTIONS

ALBANIA
 ANGUILLA
 ANTIGUA AND BARBUDA
 ARMENIA
 AUSTRALIA
 BAHAMAS
 BOSNIA AND HERZEGOVINA
 BOTSWANA
 BRITISH VIRGIN ISLANDS
 CABO VERDE
 COSTA RICA
 CURACAO
 CAYMAN ISLANDS
 COOK ISLANDS
 ESWATINI
 JORDAN
 MALDIVES
 MAURITIUS
 MOROCCO
 MONGOLIA
 MONTENEGRO
 NAMIBIA
 NORTH MACEDONIA
 NAURU
 NIUE
 PALAU
 SAINT KITTS AND NEVIS
 SAINT LUCIA
 SERBIA
 SEYCHELLES
 SWITZERLAND
 THAILAND
 TURKEY
 VIETNAM

05 JURISDICTIONS

AMERICAN SAMOA
GUAM
SAMOA
TRINIDAD AND TOBAGO
US VIRGIN ISLANDS

04
DECEMBER
2018

63 JURISDICTIONS

ALBANIA
ANGUILLA
ANTIGUA AND BARBUDA
ARMENIA
ARUBA
BAHAMAS
BAHRAIN
BARBADOS
BELIZE
BERMUDA
BOSNIA AND HERZEGOVINA
BOTSWANA
BRITISH VIRGIN ISLANDS
CABO VERDE
CAYMAN ISLANDS
COOK ISLANDS
DOMINICA
REPUBLIC OF KOREA
CURACAO
UNITED ARAB EMIRATES
FAROE ISLANDS
FIJI
GRANADA
GREENLAND
GUERNSEY
HONG KONG
JAMAICA
JERSEY
JORDAN
LABUAN ISLAND
MACAO SAR
QATAR
FORMER YUGOSLAV REPUBLIC OF
MACEDONIA MALAYSIA
MALDIVES
ISLE OF MAN
MARSHALL ISLANDS
MOROCCO
MAURITIUS
MONGOLIA
MONTENEGRO
NAMIBIA
NAURU
NIUE
NEW CALEDONIA
OMAN
PALAU
PANAMA
SAINT KITTS AND NEVIS
SAINT LUCIA
SAINT VINCENT AND THE GRENADINES
SERBIA
SEYCHELLES
SWITZERLAND
SWAZILAND
TAIWAN
THAILAND
TUNISIA
TURKEY
TURKS AND CAICOS ISLANDS
URUGUAY
VANUATU
VIETNAM

05 JURISDICTIONS

AMERICAN SAMOA
GUAM
SAMOA
TRINIDAD AND TOBAGO
US VIRGIN ISLANDS

06
NOVEMBER
2018

65 JURISDICTIONS

ALBANIA
ANDORRA
ANGUILLA
ANTIGUA AND BARBUDA
ARMENIA
ARUBA
BAHAMAS
BAHRAIN
BARBADOS
BELIZE
BERMUDA
BOSNIA AND HERZEGOVINA
BOTSWANA
BRITISH VIRGIN ISLANDS
CABO VERDE
CAYMAN ISLANDS
COOK ISLANDS
DOMINICA
REPUBLIC OF KOREA
CURACAO
UNITED ARAB EMIRATES
FAROE ISLANDS
FIJI
GRANADA
GREENLAND
GUERNSEY
HONG KONG
JAMAICA
JERSEY
JORDAN
LABUAN ISLAND
MACAO SAR
QATAR
FORMER YUGOSLAV REPUBLIC OF
MACEDONIA MALAYSIA
MALDIVES
ISLE OF MAN
MARSHALL ISLANDS
MOROCCO
MAURITIUS
MONGOLIA
MONTENEGRO
NAMIBIA
NAURU
NIUE
NEW CALEDONIA
OMAN
PALAU
PANAMA
SAINT KITTS AND NEVIS
SAINT LUCIA
SAINT VINCENT AND THE GRENADINES
SAN MARINO
SERBIA
SEYCHELLES
SWITZERLAND
SWAZILAND
TAIWAN
THAILAND
TUNISIA
TURKEY
TURKS AND CAICOS ISLANDS
URUGUAY
VANUATU
VIETNAM

06 JURISDICTIONS

AMERICAN SAMOA
GUAM
NAMIBIA
SAMOA
TRINIDAD AND TOBAGO
US VIRGIN ISLANDS

02
OCTOBER
2018

64 JURISDICTIONS

ALBANIA
ANDORRA
ANGUILLA
ANTIGUA AND BARBUDA
ARMENIA
ARUBA
BAHAMAS
BAHRAIN
BARBADOS
BELIZE
BERMUDA
BOSNIA AND HERZEGOVINA
BOTSWANA
BRITISH VIRGIN ISLANDS
CABO VERDE
CAYMAN ISLANDS
COOK ISLANDS
DOMINICA
REPUBLIC OF KOREA
CURACAO
UNITED ARAB EMIRATES
FAROE ISLANDS
FIJI
GRANADA
GREENLAND
GUERNSEY
HONG KONG
JAMAICA
JERSEY
JORDAN
LABUAN ISLAND
MACAO SAR
QATAR
FORMER YUGOSLAV REPUBLIC OF
MACEDONIA
MALAYSIA
MALDIVES
ISLE OF MAN
MARSHALL ISLANDS
MOROCCO
MAURITIUS
MONGOLIA
MONTENEGRO
NAURU
NIUE
NEW CALEDONIA
OMAN
PALAU
PANAMA
SAINT KITTS AND NEVIS
SAINT LUCIA
SAINT VINCENT AND THE GRENADINES
SAN MARINO
SERBIA
SEYCHELLES
SWITZERLAND
SWAZILAND
TAIWAN
THAILAND
TUNISIA
TURKEY
TURKS AND CAICOS ISLANDS
URUGUAY
VANUATU
VIETNAM

07 JURISDICTIONS

AMERICAN SAMOA
GUAM
NAMIBIA
PALAU
SAMOA
TRINIDAD AND TOBAGO
US VIRGIN ISLANDS

25
MAY
2018

65 JURISDICTIONS

ALBANIA
ANDORRA
ANGUILLA
ANTIGUA AND BARBUDA
ARMENIA
ARUBA
BAHAMAS
BAHRAIN
BARBADOS
BELIZE
BERMUDA
BOSNIA AND HERZEGOVINA
BOTSWANA
BRITISH VIRGIN ISLANDS
CABO VERDE
CAYMAN ISLANDS
COOK ISLANDS
DOMINICA
REPUBLIC OF KOREA
CURACAO
UNITED ARAB EMIRATES
FAROE ISLANDS
FIJI
GRANADA
GREENLAND
GUERNSEY
HONG KONG
JAMAICA
JERSEY
JORDAN
LIECHTENSTEIN
LABUAN ISLAND
MACAO SAR
QATAR
FORMER YUGOSLAV REPUBLIC OF
MACEDONIA
MALAYSIA
MALDIVES
ISLE OF MAN
MARSHALL ISLANDS
MOROCCO
MAURITIUS
MONGOLIA
MONTENEGRO
NAURU
NIUE
NEW CALEDONIA
OMAN
PANAMA
PERU
SAINT KITTS AND NEVIS
SAINT LUCIA
SAINT VINCENT AND THE GRENADINES
SAN MARINO
SERBIA
SEYCHELLES
SWITZERLAND
SWAZILAND
TAIWAN
THAILAND
TUNISIA
TURKEY
TURKS AND CAICOS ISLANDS
URUGUAY
VANUATU
VIETNAM

09 JURISDICTIONS

13
MARCH
2018

62 JURISDICTIONS

AMERICAN SAMOA
BAHAMAS
GUAM
NAMIBIA
PALAU
SAINT KITTS AND NEVIS
SAMOA
TRINIDAD AND TOBAGO
US VIRGIN ISLANDS

ALBANIA
ANDORRA
ANGUILLA
ANTIGUA AND BARBUDA
ARMENIA
ARUBA
BAHRAIN
BARBADOS
BELIZE
BERMUDA
BOSNIA AND HERZEGOVINA
BOTSWANA
BRITISH VIRGIN ISLANDS
CABO VERDE
CAYMAN ISLANDS
COOK ISLANDS
DOMINICA
REPUBLIC OF KOREA
CURACAO
UNITED ARAB EMIRATES
FAROE ISLANDS
FIJI
GRANADA
GREENLAND
GUERNSEY
HONG KONG
JAMAICA
JERSEY
JORDAN
LIECHTENSTEIN
LABUAN ISLAND
MACAO SAR
QATAR
FORMER YUGOSLAV REPUBLIC OF
MACEDONIA
MALAYSIA
MALDIVES
ISLE OF MAN
MARSHALL ISLANDS
MOROCCO
MAURITIUS
MONGOLIA
MONTENEGRO
NAURU
NIUE
NEW CALEDONIA
OMAN
PANAMA
PERU
SAINT LUCIA
SAINT VINCENT AND THE GRENADINES
SAN MARINO
SERBIA
SEYCHELLES
SWITZERLAND
SWAZILAND
TAIWAN
THAILAND
TUNISIA
TURKEY
URUGUAY
VANUATU
VIETNAM

09 JURISDICTIONS

AMERICAN SAMOA
BAHRAIN
GUAM
MARSHALL
ISLANDS
NAMIBIA
PALAU
SAINT LUCIA
SAMO,
TRINIDAD AND TOBAGO

23
JANUARY
2018

55 JURISDICTIONS

ALBANIA
ANDORRA
ARMENIA
ARUBA
BARBADOS
BELIZE
BERMUDA
BOSNIA AND HERZEGOVINA
BOTSWANA
CABO VERDE
CAYMAN ISLANDS
COOK ISLANDS
REPUBLIC OF KOREA
CURACAO
UNITED ARAB EMIRATES
FAROE ISLANDS
FIJI
GRENADA
GREENLAND
GUERNSEY
HONG KONG
JAMAICA
JERSEY
JORDAN
LIECHTENSTEIN
LABUAN ISLAND
MACAO SAR
QATAR
FORMER YUGOSLAV REPUBLIC OF
MACEDONIA
MALAYSIA
MALDIVES
ISLE OF MAN
MOROCCO
MAURITIUS
MONGOLIA
MONTENEGRO
NAURU
NIUE
NEW CALEDONIA
OMAN
PANAMA
PERU
SAINT VINCENT AND THE GRENADINES
SAN MARINO
SERBIA
SEYCHELLES
SWITZERLAND
SWAZILAND
TAIWAN
THAILAND
TUNISIA
TURKEY
UNITED ARAB EMIRATES
URUGUAY
VANUATU
VIETNAM

17 JURISDICTIONS

AMERICAN SAMOA
BAHRAIN
BARBADOS
REPUBLIC OF KOREA
UNITED ARAB EMIRATES
GRENADA
GUAM
MACAO SAR
MARSHALL ISLANDS
MONGOLIA
NAMIBIA
PALAU
PANAMA
SAINT LUCIA
SAMOA
TRINIDAD AND TOBAGO
TUNISIA

05
DECEMBER
2017

47 JURISDICTIONS

ALBANIA
ANDORRA
ARMENIA
ARUBA
BELIZE
BERMUDA
BOSNIA AND HERZEGOVINA
BOTSWANA
CABO VERDE
CAYMAN ISLANDS
COOK ISLANDS
CURACAO
FAROE ISLANDS
FIJI
GREENLAND
GUERNSEY
HONG KONG
JAMAICA
JERSEY
JORDAN
LIECHTENSTEIN
LABUAN ISLAND
FORMER YUGOSLAV REPUBLIC OF
MACEDONIA
MALAYSIA
MALDIVES
ISLE OF MAN
MOROCCO
MAURITIUS
MONTENEGRO
NAURU
NIUE
NEW CALEDONIA
OMAN
PERU
QATAR
SAINT VINCENT AND THE GRENADINES
SAN MARINO
SERBIA
SEYCHELLES
SWITZERLAND
SWAZILAND
TAIWAN
THAILAND
TURKEY
URUGUAY
VANUATU
VIETNAM