

By PwC Deutschland | 29. Oktober 2021

Draft statutory instrument with black-list of non-cooperative tax jurisdictions published

The Act on the Defence against Tax Avoidance and Unfair Tax Competition (DTAUTC) of June 25, 2021 (BGBl. I p. 2056 introduced certain administrative and legislative measures in relation to those states and territories (tax jurisdictions) which qualify as non-cooperative tax jurisdictions under Section 2 (1) DTAUTC.

According to Sec. 3 (1) Sentence 1 DTAUTC, the Federal Ministry of Finance and the Federal Ministry of Economics and Technology are authorized, with the consent of the Bundesrat, to issue a statutory instrument specifying the following:

- **the tax jurisdictions which qualify as non-cooperative tax jurisdictions** under Section 2(1) DTAUTC because they are listed on the EU's so-called "black list" as amended from time to time (cf. Annex I "EU list of non-cooperative countries and territories for tax purposes") and which meet one of the requirements of Section 4(1), Section 5(1) or Section 6 DTSUTC;
- the date from which a tax jurisdiction previously listed as non-cooperative no longer falls under Section 2(1) DTAUTC.

On October 25, 2021, the ministries issued the draft statutory instrument (SI).

According to Section 2 of the draft SI, the following tax jurisdictions are currently considered non-cooperative :

- American Samoa,
- the American Virgin Islands,
- Fiji,
- Guam,
- Palau,
- Panama,
- Samoa,
- Trinidad and Tobago and
- Vanuatu.

In principle, the SI will enter into force on the day after its publication. According to our information the SI is set to be included in the Bundesrat's agenda on December 17, 2021 **and should still enter into force this year.**

Schlagwörter

EU black list, non-cooperative jurisdictions