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Updated EU black list of non-cooperative tax jurisdictions published

The Council of the European Union has updated its list of non-cooperative tax jurisdictions, reaffirming its focus on tax transparency, fair taxation, and action against tax avoidance.

The listed jurisdictions are:

- American Samoa,
- Anguilla,
- Guam,
- Palau,
- the Russian Federation,
- the Turks and Caicos Islands,
- the US Virgin Islands, and
- Vanuatu.

The list is relevant, inter alia, under DAC6 for Hallmark C.1.b.ii. (The state of residence of the recipient of a deductible payment is classified as a non-cooperative jurisdiction),

Most notably Panama and Vietnam have been removed from the list and are now included in Annex II which lists countries and territories which have made commitments to improve their tax systems and meet EU standards, including strengthening transparency, removing harmful tax practices, and aligning with international rules on base erosion and profit shifting (BEPS).

Source:

Press release of the Council of the European Union from 9 October 2026.

Schlagwörter

EU black list, non-cooperative jurisdictions