

## Taxation: 2 jurisdictions removed from EU list of non-cooperative jurisdictions

On 25 May 2018, the Council removed the **Bahamas** and **Saint Kitts and Nevis** from the EU's list of non-cooperative tax jurisdictions.

The EU's list is contributing to on-going efforts to **prevent tax fraud** and promote good governance worldwide. It was established in December 2017.

"Having **fewer jurisdictions** on the list is a measure of the success of the listing process", said Vladislav Goranov, minister for finance of Bulgaria, which currently holds the Council presidency. "As jurisdictions around the world work to reform their tax policies, our challenge for the rest of the year will be to see that their commitments have been correctly implemented."

The list is contained in annex I of conclusions adopted by the Council in December 2017.

The Bahamas and Saint Kitts and Nevis have **made commitments** at a high political level to remedy EU concerns. EU experts have assessed those commitments.

As a consequence, the two jurisdictions are moved from annex I of the conclusions to annex II, which cites jurisdictions that have undertaken sufficient commitments to reform their tax policies.

Implementation of their commitments will be **carefully monitored** by the working group responsible for the listing process ('code of conduct group').

The decision was taken at a meeting of the Economic and Financial Affairs Council, without discussion.

As a result, **7 jurisdictions remain on the list** of non-cooperative jurisdictions: American Samoa, Guam, Namibia, Palau, Samoa, Trinidad and Tobago and the US Virgin Islands.

Whereas the list is revised at least once a year, the code of conduct group can recommend an update at any time.

- [May 2018 note on changes to the EU list of non-cooperative jurisdictions](#)
- [Council webpage on the code of conduct group](#)
- [December 2017 Council conclusions on the EU list of non-cooperative jurisdictions](#)

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