



EU list of non-cooperative jurisdictions for tax purposes

DRM TRAINING 23 September 2021

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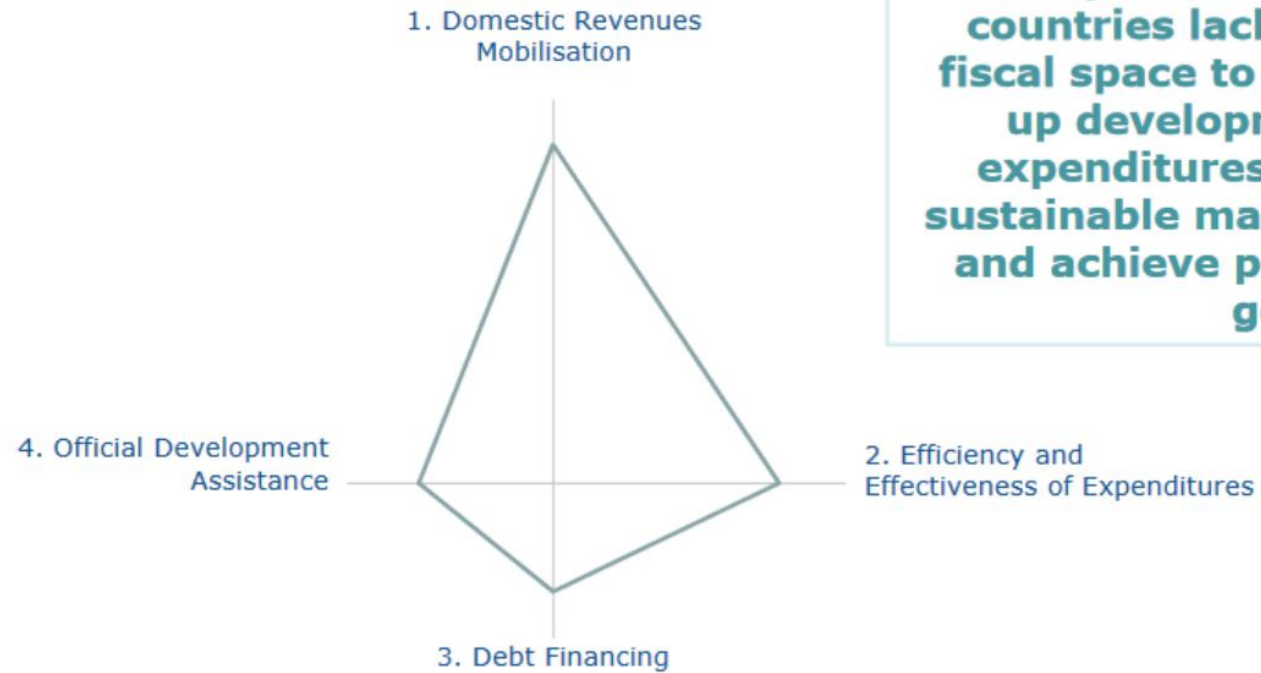
Background of the External Taxation Strategy

- External Taxation Strategy: some history
- January 2016: 'Anti-tax-avoidance package'
- EU reflection of 2015 BEPS final reports.
- Three pillars:
 1. Ensuring effective taxation
 2. Increasing tax transparency
 3. Securing a level playing field



External Taxation strategy and DRM

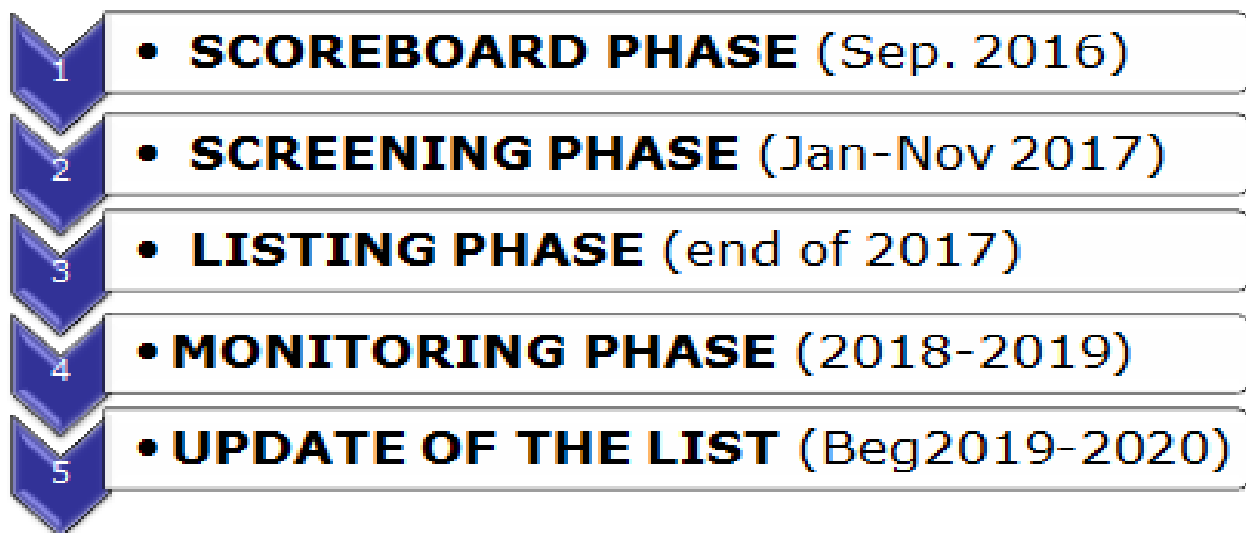
Fiscal Space Diamond



Many developing countries lack the fiscal space to step up development expenditures in a sustainable manner and achieve policy goals.

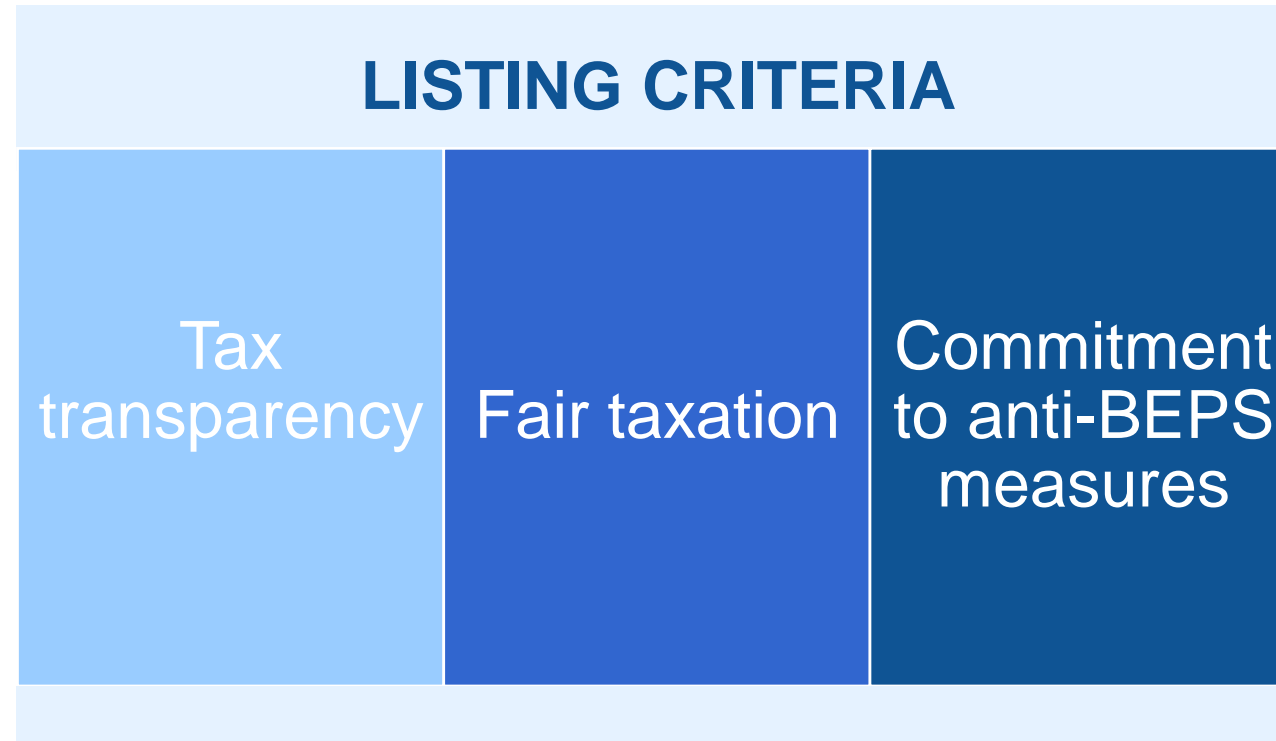
1. The EU List: process and timing

EU-listing process: 5 steps



To be continued..

2. Council Conclusions: Criteria



Cumulatively

3. Current EU tax blacklist (Annex I)

- American Samoa, Anguilla, Dominica, Fiji, Guam, Palau, Panama, Samoa, Seychelles, Trinidad and Tobago, US Virgin Islands, Vanuatu

A new step: External Taxation Strategy: July 2020 Communication

- July 2020: Communication on tax good governance in the EU and beyond
 - Reviewing the geographical scope of the EU list
 - Reviewing EU listing criteria
 - Boosting transparency and accountability
 - Strengthening tax good governance in agreements with third countries and expanding the dialogue with third countries on environmental taxes.

Next Steps

- Dialogue and monitoring of commitments
- Update of the list (now twice a year)
- Update of criteria
- Extension of the number of countries included in the scope of the NCJ Listing Process (2021?)
- Implementation, monitoring and fine tuning of countermeasures (tax and non-tax)

Q&A

Thank you



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