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EU's tax haven blacklist starting to have an impact

Tax

European Union Finance Ministers (ECOFIN) have just agreed to further expand the list of jurisdictions included on the **EU's tax haven blacklist** and which countries will remain on the grey list for further scrutiny. The blacklist, which is designed to promote a responsible tax policy worldwide and to ensure that the European Union's international partners adhere to the same standards as EU Member States, now also includes: the United Arab Emirates, Barbados, Belize, Bermuda, Dominica, Fiji, the Marshall Islands, Oman, Vanuatu and Aruba.

Molly Scott Cato, Greens/EFA tax spokesperson, comments:

"The tax blacklist is starting to take shape as an effective tool against some of the more harmful tax practices in third countries and other jurisdictions. However, the blacklist criteria needs to be strengthened in the future.

"It was very disappointing to see that the UK government try so desperately to lobby against the inclusion of British Overseas Territories on the tax blacklist while it's planning to leave the EU. Thankfully the British government's attempts at undermining the tax blacklist and the fight against unfair tax practices have largely fallen flat. It is only through close cooperation that we can hope to close down the avenues for dodgy tax practices that weaken our social fabric and increase inequality."

Sven Giegold, Greens/EFA financial affairs spokesperson comments:

"The EU's tax blacklist is beginning to have an impact with 60 non-cooperative jurisdictions having started to change or abolish some of their more harmful tax laws and 35 agreeing to become more transparent. There are of course some glaring omissions to the list that need to be included in future lists such as Switzerland, and if the criteria were stricter, the largest offshore financial centres such as the British Virgin Islands, Cayman Islands and Bahamas would end up on the blacklist where they belong.

"As Oxfam showed last week, if the same criteria were applied to EU Member States, then five of them would be on the list, which is why the EU must step-up the pressure on its own Members to stop dodgy tax practices."

Background

On 5 December 2017, the EU Member States presented the first EU list of non-cooperative third

countries, which has since been amended several times. Most recently, American Samoa, Guam, Samoa, Trinidad and Tobago as well as the American Virgin Islands were on the black list because they refused to cooperate with the EU or remedy shortcomings. The grey list previously included 63 third countries.

The list is the result of a review and dialogue process of the EU Council Working Party on the Code of Conduct for Taxation with Third Countries. The EU countries assess third countries on the basis of criteria on tax transparency, fair taxation, implementation of measures by the Organisation for Economic Co-operation and Development (OECD) and examination of the economic substance of tax arrangements for zero tax countries.

https://ec.europa.eu/taxation_customs/sites/taxation/files/eu_list_update_04_12_2018_en.pdf

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Sven Giegold

Member



Molly Scott Cato

Vice-President

Contact person



Alex Johnson

Press & Media Advisor EN (English language press)

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