

EN
E-002888/2021
Answer given by Ms McGuinness
on behalf of the European Commission
(20.8.2021)

The EU list of non-cooperative jurisdictions for tax purposes lists third countries that fail to meet at least one of a number of criteria that relate to tax good governance (primarily, transparency and fair tax competition). The rationale behind the EU list exercise is to tackle tax fraud, tax evasion and tax avoidance. The first EU list was adopted by the Member States in the Economic and Financial Affairs (ECOFIN) Council on 5 December 2017 and has been updated several times since then.

The EU listing process for non-cooperative jurisdictions in taxation matters is a tool to tackle external risks of abuse and unfair tax competition. The particular circumstances of developing countries are specifically taken into account. However, Vanuatu did not cooperate in time to resolve the identified deficiencies and was therefore listed in 2019¹.

Article 9 of the Directive (EU) 2015/849² mandates the Commission to identify high-risk third countries with strategic deficiencies in their anti-money laundering regimes and in countering the financing of terrorism (AML/CFT). In 2016, the Commission received information from the Financial Action Task Force identifying several strategic deficiencies in Vanuatu's AML/CFT regime. The country was therefore added in 2016 to the relevant list in the Annex of the Delegated Regulation (EU) 1675/2016³. Since then, the Commission has been monitoring the country's progress in line with its methodology and is cooperating with Vanuatu to ensure that the remaining strategic deficiencies are addressed in a satisfactory manner. Through the Global Facility on AML/CFT programme⁴, the Commission provides technical assistance needed to third countries, and in particular developing countries, in their efforts to address identified AML/CFT deficiencies.

¹ https://ec.europa.eu/taxation_customs/tax-common-eu-list_en#heading_0

² Directive 2015/849/EU on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing, as amended by Directive (EU) 2018/843 (OJ L 141, 5.6.2015, p. 73).

³ https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv%3AOJ.L_.2016.254.01.0001.01.ENG

⁴ <https://www.global-amlcft.eu/>