



European Commission

# Evolution of the EU list of tax havens

**5 jurisdictions**  
American Samoa, Guam, Samoa, Trinidad and Tobago, US Virgin Islands

**4 December 2018**

**63 jurisdictions**  
Albania, Anguilla, Antigua and Barbuda, Armenia, Aruba, Bahamas, Bahrain, Barbados, Belize, Bermuda, Bosnia and Herzegovina, Botswana, British Virgin Islands, Cabo Verde, Cayman Islands, Cook Islands, Dominica, Republic of Korea, Curacao, United Arab Emirates, Faroe Islands, Fiji, Granada, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Labuan Island, Macao SAR, Qatar, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, Marshall Islands, Morocco, Mauritius, Mongolia, Montenegro, Namibia, Nauru, Niue, New Caledonia, Oman, Palau, Panama, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, Tunisia, Turkey, Turks and Caicos Islands, Uruguay, Vanuatu, Vietnam

Black list (Annex I)  
Grey list (Annex II)

Removed from the grey list  
**Andorra and San Marino**

**5 jurisdictions**  
American Samoa, Guam, Samoa, Trinidad and Tobago, US Virgin Islands

**6 November 2018**

**65 jurisdictions**  
Albania, Andorra, Anguilla, Antigua and Barbuda, Armenia, Aruba, Bahamas, Bahrain, Barbados, Belize, Bermuda, Bosnia and Herzegovina, Botswana, British Virgin Islands, Cabo Verde, Cayman Islands, Cook Islands, Dominica, Republic of Korea, Curacao, United Arab Emirates, Faroe Islands, Fiji, Granada, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Labuan Island, Macao SAR, Qatar, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, Marshall Islands, Morocco, Mauritius, Mongolia, Montenegro, **Namibia**, Nauru, Niue, New Caledonia, Oman, Palau, Panama, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, Tunisia, Turkey, Turks and Caicos Islands, Uruguay, Vanuatu, Vietnam

Black list (Annex I)  
Grey list (Annex II)

Moved from black list to grey list  
**Namibia**

**6 jurisdictions**  
American Samoa, Guam, Namibia, Samoa, Trinidad and Tobago, US Virgin Islands

**2 October 2018**

**64 jurisdictions**  
Albania, Andorra, Anguilla, Antigua and Barbuda, Armenia, Aruba, Bahamas, Bahrain, Barbados, Belize, Bermuda, Bosnia and Herzegovina, Botswana, British Virgin Islands, Cabo Verde, Cayman Islands, Cook Islands, Dominica, Republic of Korea, Curacao, United Arab Emirates, Faroe Islands, Fiji, Granada, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Labuan Island, Macao SAR, Qatar, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, Marshall Islands, Morocco, Mauritius, Mongolia, Montenegro, Nauru, Niue, New Caledonia, Oman, **Palau**, Panama, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, Tunisia, Turkey, Turks and Caicos Islands, Uruguay, Vanuatu, Vietnam

Black list (Annex I)  
Grey list (Annex II)

Moved from black list to grey list  
**Palau**

Removed from the grey list  
**Liechtenstein and Peru**

**7 jurisdictions**  
American Samoa, Guam, Namibia, Palau, Samoa, Trinidad and Tobago, US Virgin Islands

**25 May 2018**

**65 jurisdictions**  
Albania, Andorra, Anguilla, Antigua and Barbuda, Armenia, Aruba, **Bahamas**, Bahrain, Barbados, Belize, Bermuda, Bosnia and Herzegovina, Botswana, British Virgin Islands, Cabo Verde, Cayman Islands, Cook Islands, Dominica, Republic of Korea, Curacao, United Arab Emirates, Faroe Islands, Fiji, Granada, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Liechtenstein, Labuan Island, Macao SAR, Qatar, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, Marshall Islands, Morocco, Mauritius, Mongolia, Montenegro, Nauru, Niue, New Caledonia, Oman, Panama, Peru, **Saint Kitts and Nevis**, Saint Lucia, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, Tunisia, Turkey, **Turks and Caicos Islands**, Uruguay, Vanuatu, Vietnam

Black list (Annex I)  
Grey list (Annex II)

Moved from black list to grey list  
**Bahamas and Saint Kitts and Nevis**

Added to the grey list  
**Turks and Caicos Islands**

**9 jurisdictions**  
American Samoa, **Bahamas**, Guam, Namibia, Palau, **Saint Kitts and Nevis**, Samoa, Trinidad and Tobago, **US Virgin Islands**

**13 March 2018**

**62 jurisdictions**  
Albania, Andorra, **Anguilla, Antigua and Barbuda**, Armenia, Aruba, **Bahrain**, Barbados, Belize, Bermuda, Bosnia and Herzegovina, Botswana, **British Virgin Islands**, Cabo Verde, Cayman Islands, Cook Islands, **Dominica**, Republic of Korea, Curacao, United Arab Emirates, Faroe Islands, Fiji, Granada, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Liechtenstein, Labuan Island, Macao SAR, Qatar, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, **Marshall Islands**, Morocco, Mauritius, Mongolia, Montenegro, Nauru, Niue, New Caledonia, Oman, Panama, Peru, **Saint Lucia**, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, Tunisia, Turkey, Uruguay, Vanuatu, Vietnam

Black list (Annex I)  
Grey list (Annex II)

Moved from black list to grey list  
**Bahrain, Marshall Islands, Saint Lucia**

Added to the black list  
**Bahamas, Saint Kitts and Nevis, US Virgin Islands**

Added to the grey list  
**Anguilla, Antigua and Barbuda, British Virgin Islands, Dominica**

Turks and Caicos Islands: ongoing review

**9 jurisdictions**  
American Samoa, Bahrain, Guam, Marshall Islands, Namibia, Palau, Saint Lucia, Samoa, Trinidad and Tobago

**23 January 2018**

**55 jurisdictions**  
Albania, Andorra, Armenia, Aruba, **Barbados**, Belize, Bermuda, Bosnia and Herzegovina, Botswana, Cabo Verde, Cayman Islands, Cook Islands, Curacao, Faroe Islands, Fiji, **Greenland**, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Liechtenstein, Labuan Island, **Macao SAR**, Qatar, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, Morocco, Mauritius, **Mongolia**, Montenegro, Nauru, Niue, New Caledonia, Oman, **Panama**, Peru, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, **Tunisia**, Turkey, **United Arab Emirates**, Uruguay, Vanuatu, Vietnam

Black list (Annex I)  
Grey list (Annex II)

Moved from black list to grey list  
**Barbados, Republic of Korea, Grenada, Macao SAR, Mongolia, Panama, Tunisia, United Arab Emirates**

Review postponed to 2018 - 9 jurisdictions  
**Anguilla, Antigua and Barbuda, Bahamas, British Virgin Islands, Dominica, Saint Kitts and Nevis, US Virgin Islands, Turks and Caicos Islands**

**17 jurisdictions**  
American Samoa, Bahrain, Barbados, Republic of Korea, United Arab Emirates, Grenada, Guam, Macao SAR, Marshall Islands, Namibia, Palau, Panama, Saint Lucia, Samoa, Trinidad and Tobago, Tunisia

**5 December 2017**

**47 jurisdictions**  
Albania, Andorra, Armenia, Aruba, Belize, Bermuda, Bosnia and Herzegovina, Botswana, Cabo Verde, Cayman Islands, Cook Islands, Curacao, Faroe Islands, Fiji, Greenland, Guernsey, Hong Kong, Jamaica, Jersey, Jordan, Liechtenstein, Labuan Island, Former Yugoslav Republic of Macedonia, Malaysia, Maldives, Isle of Man, Morocco, Mauritius, Montenegro, Nauru, Niue, New Caledonia, Oman, Peru, Qatar, Saint Vincent and the Grenadines, San Marino, Serbia, Seychelles, Switzerland, Swaziland, Taiwan, Thailand, Turkey, Uruguay, Vanuatu, Vietnam

Black list (Annex I)  
Grey list (Annex II)

Review postponed to 2018 - 9 jurisdictions  
**Anguilla, Antigua and Barbuda, Bahamas, British Virgin Islands, Dominica, Saint Kitts and Nevis, US Virgin Islands, Turks and Caicos Islands**