



**Global Forum on Transparency  
and Exchange of Information for Tax Purposes**

**EU Commission's Announcement on Non-cooperative jurisdictions: Letter to Global Forum members**

Dear Colleagues,

As many of you may be aware, on 17 June, the EU Commission released its Comprehensive "Action Plan for Fair and Efficient Corporate Taxation in the EU". The plan includes five key areas for action, including item 4, "Further Progress on Tax Transparency". As an immediate first step as part of this item, the Commission has released what is essentially a compilation of a pan-EU-wide list of third country non-cooperative tax jurisdictions, which is based on Member States' independent national lists. In their background document, the EU has indicated that they have not decided which countries should be listed, rather it is relaying decisions taken at national level by their members. It is very unfortunate that this exercise has looked like the establishment of a list. Our EU colleagues have confirmed that this is not their intent.

The list is made up of jurisdictions that appear on at least 10 EU member states' national blacklists. Some information is provided as to what factors go into making the national blacklists - they include "compliance with transparency and exchange of information standards; absence of harmful tax measures, other criterion".

It should be noted that the EU Commission has incorporated the Global Forum's terms of reference into its principles of good governance in tax matters and so supports a clear link between compliance with the Global Forum standard and inclusion on a national blacklist. However, it is not clear how this aspect is factored into either the national blacklists or the EC's list. In addition, the inclusion of harmful tax practices or "other criterion" in determining inclusion in a national blacklist makes it impossible to determine how this independently reflects on a jurisdiction compliance with the Global Forum standards.

As the OECD and the Global Forum we would like to confirm that the only agreeable assessment of countries as regards their cooperation is made by the Global Forum and that a number of countries identified in the EU exercise are either fully or largely compliant and have committed to AEOI, sometimes even as early adopters. Without prejudice to countries' sovereign positions, we are happy to confirm that these jurisdictions are cooperative and we would like to commend the tremendous progress made over the past years as well as the cooperation and integrity of the Global Forum process.

We have already expressed our concerns and stand ready to further clarify to the media the position of the affected jurisdictions with regard to their compliance with the Global Forum standards.

We look forward to further engagement with you all and remain fully available should you need any assistance.

**Pascal Saint-Amans, Director of the OECD Centre for Tax Policy and Administration and Monica Bhatia, Head,  
Global Forum Secretariat**

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