Recent Developments in Tax Legislation

EU List of Non-Cooperative Jurisdictions for Tax Purposes

1. As part of the EU efforts to promote tax transparency and fair taxation, Member States updated the EU list of non-cooperative tax jurisdictions.
2. The list includes the jurisdictions which are non-cooperative and which are cooperative but have pending commitments:

Non-Cooperative Tax Jurisdictions	Cooperative Jurisdictions with Pending Commitments
American Samoa	Antigua and Barbuda
Anguilla	Belize
Fiji	British Virgin Islands
Guam	Brunei Darussalam
Palau	Eswatini
Panama	Seychelles
Russia	Türkiye
Samoa	Vietnam
Trinidad and Tobago	
US Virgin Islands	
Vanuatu	



KEY CONTACTS

Fotodotis Malamas
Partner
fmalamas@bernitsaslaw.com



Katerina Batsika
Associate
kbatsika@bernitsaslaw.com

This Briefing is intended to provide general information and is not meant to constitute a comprehensive analysis of the matters set out herein or to be relied upon as legal advice. It is not meant to create a lawyer-client relationship. Legal and other professional advice should be sought before applying any of the information in this Briefing to a specific situation.
Bernitsas Law Firm is a partnership of attorneys regulated by Presidential Decree 81/2005 and Law 4194/2013, as currently in force, with its registered address at 5 Lykavittou Street, Athens 106 72, Greece. If you no longer wish to receive Briefings from us, please click here to Unsubscribe.