

France Adds Two Jurisdictions to List of Non-Cooperatives States and Territories

6 February 2023

Report from our correspondent Pierre Burg

The French tax authorities published an updated list of non-cooperative states and territories (NCST) in the Official Journal of 5 February 2023 ([decree](#) of 3 February 2023).

Bahamas and Turks and Caicos Islands are added to the list (with effect from 1 May 2023) following their inscription on the European Union list of non-cooperative jurisdictions in taxation matters (see [European Union Adds Anguilla, Bahamas and Turks and Caicos to Tax Blacklist \(4 Oct. 2022\)](#)).

For the same reason, an additional ground for inscription is added for Anguilla.

The updated list is as follows:

Jurisdiction	Ground for inscription on the list
British Virgin Islands Seychelles	no TIEA existing or effectively applied
Anguilla	no TIEA existing or effectively applied and EU list: fair taxation criterion not fulfilled
Panama	no TIEA existing or effectively applied and EU list: tax transparency and/or implementation of anti-BEPS measures criteria not fulfilled
Bahamas Turks and Caicos Islands Vanuatu	EU list: fair taxation criterion not fulfilled

American Samoa

American Virgin
Islands

Fiji
Guam

EU list: tax transparency and/or implementation of anti-BEPS measures
criteria not fulfilled

Palau

Samoa

Trinidad-and-Tobago

Note: The list of NCSTs includes jurisdictions that are mentioned on the European Union list of non-cooperative jurisdictions in taxation matters, as well as other jurisdictions considered by France as non-cooperative. Measures applicable to non-cooperative jurisdictions listed by the EU depends on the ground for inscription on the list.

France - France Adds Two Jurisdictions to List of Non-Cooperatives States and Territories (06 Feb. 2023), News IBFD.

Exported / Printed on 5 Mar. 2024 by hkermadi@deloitte.lu.