

## Taxation: Liechtenstein and Peru meet commitments, Palau removed from list of uncooperative jurisdictions

On 2 October 2018, the Council found **Liechtenstein** and **Peru** compliant with all its commitments on tax cooperation. It also agreed to remove **Palau** from the EU's list of non-cooperative tax jurisdictions.

Liechtenstein and Peru have **completed the necessary reforms to comply with all the tax good governance principles** identified at EU level and set out in the conclusions adopted by the Council in December 2017. As a consequence, the two countries will be removed from annex II of the conclusions.

At the same time, Palau has **made commitments** at a high political level to remedy EU concerns. EU experts have assessed those commitments. As a consequence, Palau was moved from annex I of the conclusions to annex II, which includes jurisdictions that have undertaken sufficient commitments to reform their tax policies. Implementation of its commitments will be **carefully monitored** by the Council working group responsible for the listing process ('code of conduct group').

**Six jurisdictions remain on the list** of non-cooperative jurisdictions: American Samoa, Guam, Namibia, Samoa, Trinidad and Tobago and the US Virgin Islands.

The EU's list, contained in annex I of the Council conclusions of December 2017, is contributing to on-going efforts to **prevent tax avoidance** and promote good governance worldwide.

Whereas the list is revised at least once a year, the code of conduct group can recommend an update at any time.

- [September 2018 note on changes to the EU list of non-cooperative jurisdictions](#)
- [Council webpage on the code of conduct group](#)
- [December 2017 Council conclusions on the EU list of non-cooperative jurisdictions](#)

**Press office - General Secretariat of the Council**

Rue de la Loi 175 - B-1048 BRUSSELS - Tel.: +32 (0)2 281 6319

[press.office@consilium.europa.eu](mailto:press.office@consilium.europa.eu) - [www.consilium.europa.eu/press](http://www.consilium.europa.eu/press)