

LISTE DES 30 PARADIS FISCAUX DE LA COMMISSION EUROPEENNE



A number of EU Member States assess how countries and territories around the world apply standards of tax good governance (transparency, exchange of information, and fair tax competition). The **criteria** (partly common and partly their own) used by the relevant EU countries in their assessment are [listed](#) (62 kB). The **following map** shows the results based on Member States lists in December 2014. The Commission will amend this list at least once a year to reflect changes to Member States' national lists.

Top 30 listed countries

<u>Andorra</u>	<u>Liechtenstein</u>
<u>Anguilla</u>	<u>Maldives</u>
<u>Antigua and Barbuda</u>	<u>Marshall Islands</u>
<u>Bahamas</u>	<u>Mauritius</u>
<u>Barbados</u>	<u>Monaco</u>
<u>Belize</u>	<u>Montserrat</u>
<u>Bermuda</u>	<u>Nauru</u>
<u>British Virgin Islands</u>	<u>Niue</u>
<u>Brunei</u>	<u>Panama</u>
<u>Cayman Islands</u>	<u>Saint Kitts and Nevis</u>
<u>Cook Islands</u>	<u>Saint Vincent and the Grenadines</u>
<u>Grenada</u>	<u>Seychelles</u>
<u>Guernsey</u>	<u>Turks and Caicos Islands</u>
<u>Hong Kong</u>	<u>US Virgin Islands</u>
<u>Liberia</u>	<u>Vanuatu</u>

The detailed results of those assessments are provided in a table that indicates which countries and territories are listed as non-compliant with these criteria by the EU Member States. The table also shows how the Global Forum on Transparency views the various countries' degree of compliance with international standards. The table was drawn up on the basis of work done by the [Platform for Tax Good Governance](#) and the information provided by EU Member States.