

## **Taxation and Customs Union**

## Tax good governance in the world as seen by EU countries

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. 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.



Click on an EU country to see the countries and territories it considers as non-compliant.

Click on a country or territory to see which EU countries (if any) consider it as non-compliant.

The map was drawn up on the basis of work done by the Platform for Tax Good Governance and the information provided by EU Member States.

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