



Publication of the Spanish list of non-cooperative jurisdictions

10 February 2023 saw the publication in the Official State Gazette of [Order HFP/115/2023](#) of 9 February 2023, establishing the list of countries, territories and harmful tax regimes considered non-cooperative jurisdictions (based on the new terminology introduced by Law 11/2021 to replace the concept traditionally referred to as a tax haven), which entered into force on 11 February.

This Order adapts the concept of non-cooperative jurisdiction to the principles of transparency and fair taxation.

The new list contains a total of **24 non-cooperative jurisdictions**, compared to the list of 48 tax havens originally approved by Royal Decree 1080/1991 ("the 1991 list"). This new list will be regularly reviewed in light of international updates and developments and changes in domestic legislation.

1. Anguilla	2. Kingdom of Bahrain	3. Barbados
4. Bermuda	5. Dominica	6. Fiji
7. Gibraltar	8. Guam	9. Guernsey
10. Isle of Man	11. Cayman Islands	12. Falkland Islands
13. Mariana Islands	14. Solomon Islands	15. Turks and Caicos Islands
16. British Virgin Islands	17. US Virgin Islands	18. Jersey
19. Palau	20. Samoa, as regards the harmful tax regime (offshore business)	21. American Samoa
22. Seychelles	23. Trinidad and Tobago	24. Vanuatu

This list does not coincide entirely with the so-called EU blacklist of non-cooperative jurisdictions, which currently includes¹ 16 countries or territories: American Samoa, Anguilla, the Bahamas, Fiji, Guam; Palau, Panama, Samoa, Trinidad and Tobago, Turks and Caicos Islands, US Virgin Islands, Vanuatu, the Marshall Islands, the British Virgin Islands, Costa Rica and Russia.

Transitional application of non-cooperative jurisdiction status

In the case of taxes for which the tax period was ongoing at 11 February 2023, non-cooperative jurisdiction status will be applied, for the ongoing tax period, to countries that appeared on the 1991 list.

Entry into force

Generally speaking, the Order enters into force on 11 February 2023 and is applicable:

¹On 14 February 2023, the ECOFIN Council announced the inclusion on the blacklist of non-cooperative jurisdictions of: (i) the Marshall Islands; (ii) the British Virgin Islands; (iii) Costa Rica; and (iv) Russia

- As of that same date to taxes without a tax period
- To periods commencing as of 11 February 2023 to taxes with a tax period

For newly listed non-cooperative jurisdictions (those not included on the 1991 list), entry into force is deferred for a period of six months as of 11 February. Application would be as follows:

- To taxes without a tax period accrued once since months have elapsed since 11 February 2023
- To all other taxes for which the tax period commences once six months have elapsed as of 11 February 2023

For further information, contact KPMG Abogados' partners:

Julio César García | juliocesargarcia@kpmg.es

Carlos Marín | carlosmarin@kpmg.es

José Antonio Tortosa | jtortosa@kpmg.es

home.kpmg/es/es/home.html



© 2023, KPMG Abogados S.L.P., a professional limited liability Spanish company and a member firm of the KPMG network of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

KPMG and the KPMG logo are registered trademarks of KPMG International Limited, a private English company limited by guarantee.