

Published the Order HFP/115/2023, establishing the countries and territories that are considered as non-cooperative jurisdictions for tax purposes:

Recently, the BOE published the Order HFP/115/2023 of 9 February, which determines countries and territories, as well as harmful tax regimes, which are considered as non-cooperative jurisdictions.

The purpose of this Order is to combat tax fraud more effectively, extending to this end the traditional concept of 'tax haven' (currently renamed 'non-cooperative jurisdiction') so that it is not limited only to a lack of transparency but also to fiscal equity.

The publication of this list aims to encourage the exchange of tax information between Spain and the various countries and territories, to make progress on transparency and to promote a system of fair taxation that benefits all States as a whole, as well as to update the list of opaque States in tax matters, although the intention is that the list should be reviewed periodically.

The Ministerial Order of Finance leaves in twenty-four territories considered as non-cooperative jurisdictions, compared to the forty-eight that appeared at first.

The modifications made to the listing are as follows:

-They must be regarded as non-cooperative jurisdictions:

1. Sultanate of Brunei.
2. Antigua and Barbuda.
3. Cook Islands.
4. Granada.
5. Mauritius.
6. Montserrat.
7. Republic of Nauru.
8. Saint Vincent and the Grenadines.

9. Santa Lucia.
10. Hashemite Kingdom of Jordan.
11. Lebanese Republic.
12. Republic of Liberia.
13. Principality of Liechtenstein.
14. Principality of Monaco.
15. Macao.

- They incorporate:

1. Guam.
2. Palau.
3. Samoa.
4. American Samoa.
5. Trinidad and Tobago.

Unlike the list of non-cooperative jurisdictions of the European Union, **Spain keeps Panama and the Bahamas outside its list**, two territories with which it has concluded an agreement to avoid double imposition and an agreement on the exchange of information, respectively.

This Order came into force on 11 February, the day following its publication in the BOE, and will apply to taxes without a tax period that has been reported since the entry into force and other taxes whose tax period begins from that moment.

Regarding those countries or territories which are incorporated into this Order and were not on the previous list, it will enter into force six months from the day following its publication in the BOE.

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