

Country				Risk criteria				
#	Country name	Code	Region	Sanctions	EU Reg1675	FATF	EU TAX NC	CPI score
1	Afghanistan	AF	Asia & Pacific	UN; US	2016	grey		24
2	Albania	AL	Europe				grey	36
3	American Samoa	AS	Asia & Pacific				black	N.A.
4	Anguilla	AI	South/Latin America				black	N.A.
5	Armenia	AM	Europe				grey	46
6	Aruba	AW	South/Latin America				grey	N.A.
7	Bahamas	BS	South/Latin America				black	64
8	Barbados	BB	South/Latin America		2020	grey		65
9	Belarus	BY	Europe	EU; US				39
10	Belize	BZ	South/Latin America				grey	N.A.
11	Bonaire, Sint Eustatius and Saba	BQ	South/Latin America				grey	N.A.
12	Bosnia and Herzegovina	BA	Europe	EU				34
13	Burkina Faso	BF	Africa		2022	grey		42
14	Burundi	BI	Africa	EU				17
15	Cameroon	CM	Africa		2023*	grey		26
16	Cayman Islands	KY	South/Latin America		2022	grey		N.A.
17	Central African Republic	CF	Africa	EU; US				24
18	China	CN	Asia & Pacific	EU; US				45
19	Congo (the Democratic Republic of the)	CD	Africa	UN; EU; US	2023	grey		20
20	Costa Rica	CR	South/Latin America				black	54
21	Croatia	HR	EU			grey		50
22	Cuba	CU	South/Latin America	US				45
23	Curaçao	CW	South/Latin America				grey	N.A.
24	Dominica	DM	South/Latin America				grey	55
25	Eswatini	SZ	Africa				grey	30
26	Ethiopia	ET	Africa	US				38
27	Fiji	FJ	Asia & Pacific				black	53
28	Gibraltar	GI	Europe		2023	grey		N.A.
29	Guam	GU	Asia & Pacific				black	N.A.
30	Guinea	GN	Africa	EU				25
31	Guinea-Bissau	GW	Africa	UN;EU				21
32	Haiti	HT	South/Latin America	UN;EU	2022	grey		17

33	Hong Kong	HK	Asia & Pacific	US			grey	76
34	Iran (Islamic Republic of)	IR	Middle east	UN;EU; US	2016	black		25
35	Iraq	IQ	Middle east	UN; US				23
36	Israel	IL	Middle east				grey	63
37	Jamaica	JM	South/Latin America		2020	grey		44
38	Jordan	JO	Middle east		2022	grey	grey	47
39	Korea (the Democratic People's Republic of)	KP	Asia & Pacific	UN; EU; US	2016	black		17
40	Lebanon	LB	Middle east	UN; US				24
41	Libya	LY	Middle east	UN; EU; US				17
42	Malaysia	MY	Asia & Pacific				grey	47
43	Mali	ML	Africa	UN; EU; US	2022	grey		28
44	Marshall Islands	MH	Asia & Pacific				black	N.A.
45	Moldova (the Republic of)	MD	Europe	EU				39
46	Montenegro	ME	Europe	UN; EU				45
47	Montserrat	MS	South/Latin America				grey	N.A.
48	Mozambique	MZ	Africa		2023	grey		26
49	Myanmar	MM	Asia & Pacific	EU; US	2022	black		23
50	Nicaragua	NI	South/Central America	EU; US				19
51	Nigeria	NG	Africa		2023	grey		24
52	Palau	PW	Asia & Pacific				black	N.A.
53	Panama	PA	South/Latin America		2020	grey	black	36
54	Philippines	PH	Asia & Pacific		2022	grey		33
55	Qatar	QA	Middle east				grey	58
56	Russian Federation	RU	Europe	EU; US			black	28
57	Samoa	WS	Asia & Pacific				black	N.A.
58	Senegal	SN	Africa		2022	grey		43
59	Serbia	RS	Europe	UN; EU				36
60	Seychelles	SC	Africa				grey	70
61	Somalia	SO	Arab States	UN; US				12
62	South Africa	ZA	Africa		2023	grey		43
63	South Sudan	SS	Africa	UN; EU; US	2020	grey		13
64	Sudan	SD	Arab States	UN; EU; US				22
65	Syrian Arab Republic	SY	Asia & Pacific	UN; EU; US	2016	grey		13
66	Tanzania, United Republic of	TZ	Africa		2023	grey		38
67	Thailand	TH	Asia & Pacific				grey	36

68	Trinidad and Tobago	TT	South/Latin America		2018		black	42
69	Tunisia	TN	Arab States	EU				40
70	Turkey	TR	Europe	EU		grey		36
71	Turks and Caicos Islands	TC	South/Latin America				black	N.A.
72	Uganda	UG	Africa		2016	grey		26
73	Ukraine	UA	Europe	EU; US				33
74	United Arab Emirates	AE	Middle east		2023	grey		67
75	Vanuatu	VU	Asia & Pacific		2016		black	48
76	Venezuela (Bolivarian Republic of)	VE	South/Latin America	EU; US				14
77	Viet Nam	VN	Asia & Pacific		2023*	grey		42
78	Virgin Islands (British)	VG	South/Latin America				black	N.A.
79	Virgin Islands (U.S.)	VI	South/Latin America				black	N.A.
80	Yemen	YE	Middle east	UN; US	2016	grey		16
81	Zimbabwe	ZW	Africa	EU; US				23

***) latest amendments** following the **Commission Delegated Regulation (EU) 2023/2070**, which will enter into force on the twentieth day after 28.09.2023, the date of publication in the Official Journal of the EU https://eur-lex.europa.eu/eli/reg_del/2023/2070/oj

Risk criteria: 1/All sanctions program issued by UN, EU and US, <https://www.sanctionsmap.eu/#/main>, <https://ofac.treasury.gov/sanctions-programs-and-country-information>

Risk criteria: 2/Commission Delegated Regulation (EU) 2016/1675 of 14 July 2016 supplementing Directive (EU) 2015/849 of the European Parliament and of the Council by identifying **high-risk third countries with strategic deficiencies** <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32016R1675> . The year of listing is displayed

Risk criteria: 3/FATF High-risk and other monitored jurisdictions <https://www.fatf-gafi.org/en/topics/high-risk-and-other-monitored-jurisdictions.html>

Risk criteria: 4/EU list of non-cooperative jurisdictions for tax purposes <https://www.consilium.europa.eu/en/policies/eu-list-of-non-cooperative-jurisdictions/>

Additional information : Corruption Perceptions Index (CPI) <https://www.transparency.org/en/cpi/2022>

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