

# The EU Tax Haven Blacklist

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## Introduction

Due to globalization, national policies on tax competition not only affect national fate, but also revenue access of many other countries. An example of this effect is provided by tax havens, which may contribute to harmful tax competition and tax avoidance by offering attractive tax regimes that taxpayers can use to reduce their tax cost on global scale. To fight such phenomenon, the European Union started the EU tax list. Is this list a step in the right direction?



## Research Question

To what extent is the EU tax list effective in tackling harmful tax competition?

## Research Methodology

### Qualitative empirical research

- Data collection:
  - Selected units of analysis
  - Interviews
  - Document Analysis
  - FOI request to the EU
- Data analysis:
  - Coding (process tracing)

### Legal and doctrinal research

- Literature
- EU law
- National law

## Trends Identified So Far

- Trend 1. USA, Turkey: are all third countries treated equally?
- Trend 2. Cayman Islands and Mauritius: are they still tax havens?
- Trend 3. Transparency: should the work on the EU blacklist become more transparent?
- Trend 4. Should we re-define tax havens?