

**Question for written answer E-004637/2021/rev.1
to the Council**

Rule 138

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Subject: The Pandora Papers and the need to add the United Arab Emirates to the EU's list of non-cooperative jurisdictions

The Pandora Papers is a leak of almost 12 million documents that reveals hidden wealth, tax avoidance and, in some cases, money laundering by some of the world's rich and powerful. During a debate in plenary on 6 October 2021 with representatives of the Council and the Commission just days after the leaks were published, MEPs emphasised how unfit the EU's blacklist of tax havens was, and how urgently the process to compile it needs to be updated.

In December 2017, the UAE was included on an EU blacklist of non-cooperative jurisdictions after revelations of widespread avoidance schemes used by corporations and wealthy individuals to lower their tax bills. The EU determined that the UAE was a jurisdiction which facilitated offshore structures or arrangements seeking to attract overseas profits that were not a reflection of real economic activity in the UAE. However, on 10 October 2019, the EU said the UAE was compliant with all commitments on tax cooperation, and it was taken off the list of non-cooperative jurisdictions.

Is the Council willing to suggest including the UAE on the blacklist again?