

**Question for written answer E-000571/2022
to the Commission**

Rule 138

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Subject: EU development aid to non-cooperative tax jurisdictions

Under the 11th European Development Fund (2014-2020), the countries that are currently on the EU list of non-cooperative tax jurisdictions received in total EUR 100.3 million in EU development aid. Palau received EUR 1.6 million, Fiji EUR 28 million, Samoa EUR 20 million, Trinidad and Tobago EUR 9.7 million, and Vanuatu EUR 41 million.

1. Why does the Commission prefer the instrument of blacklisting countries over threatening to cut or cutting development aid as a means of pressuring non-EU countries to improve tax transparency and compliance?
2. Can the Commission elaborate on the conditionality in the field of tax transparency and compliance under the current development aid programmes such as the Neighbourhood, Development and International Cooperation Instrument (NDICI) (2021-2027) designed to ensure that EU taxpayer money is not funneled into non-cooperative jurisdictions?