Anatomy of the EU tax list: a case-study on EU external tax policy

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Established in 2016, the EU list of non-cooperative jurisdictions for tax purposes serves as an external governance tool assessing non-EU countries' corporate income tax systems. Jurisdictions committing to EU-requested reforms are greylisted, while those failing to comply within one year are blacklisted. Since its creation, the list has attracted sustained criticism regarding its legitimacy, fairness, credibility, and effectiveness.

As the first comprehensive study of the EU tax list, this dissertation evaluates its efficacy through qualitative analysis, nineteen country case studies, and a constructivist framework. It identifies the list's principal objectives and examines their coherence with its design and *modus operandi*.

Findings show that the list's main contribution is revitalising international debates on tax avoidance. Yet internal contradictions weaken its coherence, and divergent stakeholder interpretations hinder effective dialogue. Though framed as a cooperative tool, it increasingly displays coercive features, disproportionately affecting developing countries and shaping international relations. Further concerns involve technical robustness, political bias, and the short-termism of required reforms. The dissertation concludes with policy recommendations to address these shortcomings.

The study advances theoretical debates on EU tax policy, global tax governance, compliance behaviour, and regulatory deterrence, and proposes a framework for analysing country responses to the EU tax list.

This is a volume in the series of the Meijers Research Institute and Graduate School of the Leiden Law School of Leiden University. This study is part of the Law School's research programme 'Limits of Tax Jurisdiction'.

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