

**COMPLIANCE CIRCULAR****6/2024 [CC 6_2024]****To:****ALL COMPLIANCE OFFICERS
ALL FIRMS OF THE INSTITUTE****Date:****26 February 2024****Subject:****Update of the non-cooperative
jurisdictions and the high-risk and
other jurisdictions list monitored by
the FATF**

With the present Circular, ICPAC wishes to inform all Licensed Firms and its Members regarding the update of the FATF non-cooperative and other monitored jurisdictions as identified by the Financial Action Task Force (FATF).

The update includes the addition of Kenya and Namibia to the jurisdictions subject to increased monitoring, and the removal of Barbados, Gibraltar, Uganda and the United Arab Emirates from the jurisdictions subject to increased monitoring. The updated list has been made public on the FATF webpage and for easy reference follow the [link](#).

Furthermore, ICPAC wishes to draw your attention to the EU high-risk third countries that can be accessed through the following [link](#) the EU list of non-cooperative jurisdictions for tax purposes which can be accessed via the following [link](#), the global terrorism index which can be accessed via the following [link](#) and the Proliferation Financing index which can be accessed via the following [link](#).

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For easy reference, see below the table with the consolidated list of high-risk countries:

A/A	Country	EU HIGH RISK THIRD COUNTRIES	FATF HIGH RISK AND NON-COOP COUNTRIES	EU TAX LIST
1	Afghanistan	x		
2	American Samoa			x
3	Anguilla			x
4	Antigua and Barbuda			x
5	Barbados	x		
6	Bulgaria		x	
7	Burkina Faso	x	x	
8	Cameroon	x	x	
9	Croatia		x	
10	Democratic People's Republic of Korea	x	x	
11	Democratic Republic of the Congo	x	x	
12	Fiji Islands			x
13	Gibraltar	x		
14	Guam			x
15	Haiti	x	x	
16	Iran	x	x	
17	Jamaica	x	x	
18	Kenya		x	
19	Mali	x	x	
20	Mozambique	x	x	
21	Myanmar	x	x	
22	Namibia		x	
23	Nigeria	x	x	
24	Palau			x
25	Panama	x		x
26	Philippines	x	x	
27	Russia			x
28	Samoa			x
29	Senegal	x	x	
30	South Africa	x	x	



A/A	Country	EU HIGH RISK THIRD COUNTRIES	FATF HIGH RISK AND NON-COOP COUNTRIES	EU TAX LIST
31	South Sudan	X	X	
32	Syria	X	X	
33	Tanzania	X	X	
34	Trinidad & Tobago	X		X
35	Turkey		X	
36	Uganda	X		
37	United Arab Emirates	X		
38	US Virgin Islands			X
39	Vanuatu	X		X
40	Vietnam	X	X	
41	Yemen	X	X	

ICPAC calls on all its Licensed Firms and its Members to take into consideration the abovementioned list during the application and implementation of due diligence measures and procedures and particularly during the establishment of the Client Acceptance Policy and the assessment of the risk of their clients.

It is noted that the abovementioned lists are updated periodically, and it is the obligation of each Member/ Licensed Firm to follow and implement any future amendments.