

Identifying high-risk third countries with strategic deficiencies: Guyana

2016/3007(DEA) - 19/01/2017 - Text adopted by Parliament, single reading

The European Parliament adopted by 393 votes to 67, with 210 abstentions, a resolution **objecting to a Commission Delegated Regulation** of 24 November 2016 amending Commission Delegated Regulation (EU) 2016/1675 supplementing Directive (EU) 2015/849 by identifying high-risk third countries with strategic deficiencies.

The Delegated Regulation, its annex and the amending Delegated Regulation are meant to identify high-risk third countries with strategic deficiencies as regards anti-money laundering and countering terrorist financing (AML/CTF), which represent a threat for the EU financial system and for which enhanced customer due diligence measures are necessary at EU obliged entities under [Directive \(EU\) 2015/849](#) (4AMLD) on the prevention of the use of the financial system for the purposes of money laundering or terrorist financing.

Parliament believes that the **list of criteria established by the Commission** – which corresponds to those laid down by the Financial Action Task Force (FATF) - is **non-exhaustive** and that it should be extended to include territories that facilitate tax crimes.

Stressing that the Commission assessment must be a fully independent and non-politicised process, Members expect the Commission to conduct its **own assessment** and to avoid relying solely on external information sources.

The evidence gathered by the Parliament's two Special Committees, the Committee on Tax Rulings and Other Measures Similar in Nature or Effect and the Inquiry Committee on Money Laundering, Tax Avoidance and Tax Evasion indicates that some countries not included in the present list of high-risk third countries may present such deficiencies.

On the basis of these considerations, Parliament called on the Commission to **submit a new delegated act** which takes account of the concerns set out above.