
The Department of Home Affairs publishes the following Lists A, B and C in accordance with the Anti-Money Laundering and Countering the Financing of Terrorism Code 2019 [SD 2019/0202].

LIST A: High Risk Jurisdiction List

This List covers countries and territories that are to be treated as countries and territories that do not apply, or insufficiently apply, the FATF Recommendations. Consequently, business relationships and occasional transactions with persons or legal arrangements resident or located in such jurisdictions pose a higher risk and must be subject to enhanced customer due diligence.

This List provides details of FATF statements or statements made by other relevant international bodies, with respect to inadequate implementation of anti-money laundering and counter the financing of terrorism standards in such jurisdictions.¹

This List is not intended to provide an exhaustive list and no conclusion should be drawn from the omission of a particular jurisdiction. Furthermore, there may be additional jurisdictions where the FATF Recommendations are not applied or insufficiently applied in respect of particular transactions or business relationships.

This List will be updated as and when the Cabinet Office becomes aware of necessary amendments.

Jurisdiction	Issuing Body	Warning Type	Date of most recent warning
Democratic People's Republic of Korea	FATF	Counter Measures	23 February 2024
Iran	FATF	Counter Measures	23 February 2024
Myanmar	FATF	Enhanced Due Diligence	23 February 2024

FATF Countermeasures

The Non-Cooperative Countries and Territories ("NCCTs") exercise began in 1998 at a time when many countries around the world did not have adequate AML measures in place. The goal of the initiative was to secure the adoption by all financial centres of international standards to prevent, detect and punish money laundering and thereby effectively cooperate internationally in the global fight against money laundering. Financial services businesses will be aware that no countries or territories are currently listed by FATF as non-cooperative.

To ensure continued effective implementation of the reforms enacted, the FATF adopted a monitoring mechanism. This mechanism included the submission of regular implementation reports and a possible follow-up visit to assess progress in implementing reforms and to ensure that stated goals had been fully achieved.

The following are jurisdictions subject to a FATF call on its members and other jurisdictions to apply counter-measures to protect the international financial system from the ongoing and substantial money laundering and terrorist financing risks emanating from the jurisdictions.

¹ Since February 2020, in light of the COVID-19 pandemic, the FATF has paused the review process for countries in the list of High-Risk Jurisdictions subject to a Call for Action, given that they are already subject to the FATF's call for countermeasures. Therefore, please refer to the statement on these jurisdictions adopted in February 2020. While the statement may not necessarily reflect the most recent status of Iran and the Democratic People's Republic of Korea's AML/CFT regimes, the FATF's call for action on these high-risk jurisdictions remains in effect.

Democratic People's Republic of Korea

For statements prior to 2020 please see the FATF website

[FATF Statement of 21 February 2020](#)

[FATF Statement of 30 June 2020](#)

[FATF Statement of 23 October 2020](#)

[FATF Statement of 25 February 2021](#)

[FATF Statement of 25 June 2021](#)

[FATF Statement of 21 October 2021](#)

[FATF Statement of 21 October 2021](#)

[FATF Statement of 04 March 2022](#)

[FATF Statement of 17 June 2022](#)

[FATF Statement of 21 October 2022](#)

[FATF Statement of 24 February 2023](#)

[FATF Statement of 23 June 2023](#)

[FATF Statement of 27 October 2023](#)

[FATF Statement of 23 February 2024](#)

Iran

For statements prior to 2020 please see the FATF website

[FATF Statement of 21 February 2020](#)

[FATF Statement of 30 June 2020](#)

[FATF Statement of 23 October 2020](#)

[FATF Statement of 25 February 2021](#)

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[FATF Statement of 04 March 2022](#)

[FATF Statement of 17 June 2022](#)

[FATF Statement of 21 October 2022](#)

[FATF Statement of 24 February 2023](#)

[FATF Statement of 23 June 2023](#)

[FATF Statement of 27 October 2023](#)

[FATF Statement of 23 February 2024](#)

Enhanced Due Diligence

The following are jurisdictions subject to a FATF call on its members and other jurisdictions to apply enhanced due diligence measures proportionate to the risks arising from the jurisdictions.

Myanmar

[FATF Statement of 21 October 2022](#)

[FATF Statement of 24 February 2023](#)

[FATF Statement of 23 June 2023](#)

[FATF Statement of 27 October 2023](#)

[FATF Statement of 23 February 2023](#)

List B: Jurisdictions that May Pose a Higher Risk

This list covers countries and territories that may pose a higher risk of money laundering or terrorist financing. Relevant persons should consider the statements issued as part of their risk assessment and consider whether enhanced due diligence would be appropriate.

Ongoing process

The FATF statement entitled [“Improving Global AML/CFT Compliance: ongoing process”](#) issued on the 18 February 2010 (updated at each FATF Plenary since, with the latest update being on 23 February 2024) identifies a number of jurisdictions as having strategic AML/CFT deficiencies for which they have developed an action plan with the FATF. It also identifies a number of jurisdictions as not having made sufficient progress on their action plans agreed with the FATF. Relevant persons’ attention is drawn to this statement.²

FATF Public Statement on the Situation in Ukraine

“Paris, 23 February 2024 – Two years after the Russian Federation’s unprovoked war against Ukraine, the FATF recalls its statement of 24 February 2023 (see below).”

“The FATF calls upon all jurisdictions to continue to remain vigilant due to the above-mentioned risks. As they have done since the Russian Federation commenced its war of aggression, FATF members will continue to monitor the situation and the risks posed to the global financial system. As a suspended member of the FATF, the Russian Federation still remains accountable for its obligation to implement the FATF Standards.”

Further information could be found in this [link](#).

More information on each of the FATF lists is provided below

Jurisdiction	Issuing Body	Warning Type	Date of most recent warning
Bulgaria	FATF	Ongoing process	23 February 2024
Burkina Faso	FATF	Ongoing process	23 February 2024
Cameroon	FATF	Ongoing process	23 February 2024
Dem. Republic of the Congo	FATF	Ongoing process	23 February 2024
Croatia	FATF	Ongoing process	23 February 2024
Haiti	FATF	Ongoing process	23 February 2024
Jamaica	FATF	Ongoing process	23 February 2024
Kenya	FATF	Ongoing process	23 February 2024
Mali	FATF	Ongoing process	23 February 2024
Mozambique	FATF	Ongoing process	23 February 2024
Namibia	FATF	Ongoing process	23 February 2024
Nigeria	FATF	Ongoing process	23 February 2024
Philippines	FATF	Ongoing process	23 February 2024
Russia	FATF	Public Statement	23 February 2024
Senegal	FATF	Ongoing process	23 February 2024
South Africa	FATF	Ongoing process	23 February 2024

South Sudan	FATF	Ongoing process	23 February 2024
Syria	FATF	Ongoing process	23 February 2024
Tanzania	FATF	Ongoing process	23 February 2024
Türkiye (Turkey)	FATF	Ongoing process	23 February 2024
Vietnam	FATF	Ongoing process	23 February 2024
Yemen	FATF	Ongoing process	23 February 2024

February 2024 Update: Kenya and Namibia are now subject to an increased monitoring by the FATF and as such, have been added to the list B(i)

Jurisdictions that have improved their AML/CFT/CPF regimes and met commitments in their action plans to address strategic deficiencies, therefore have been removed from the List B part (i) as of February 2024 include Barbados, Gibraltar, Uganda and United Arab Emirates.

The following jurisdictions listed below have also been identified as those that may pose **a higher risk of money laundering (“ML”) or terrorist financing (“TF”). This list is as of February 2024.**

List B (ii)

Jurisdiction	Risk Type	Jurisdiction	Risk Type
Afghanistan	ML & TF	Mali	ML & TF
Algeria	ML	Mauritania	TF
Angola	ML& TF	Moldova	TF
Belarus	TF	Mozambique	ML & TF
Bolivia	TF	Myanmar	ML & TF
Burkina Faso	TF	Niger	TF
Burundi	TF	Nigeria	TF
Central African Republic	ML & TF	North Korea	ML&TF
Chad	ML & TF	Pakistan	TF
Comoros	ML&TF	Sao Tome and Principe	ML
Congo (Brazzaville)	ML&TF	Sierra Leone	ML&TF
Congo, Dem, Rep.	ML&TF	Somalia	ML&TF
Cuba	TF	Solomon Islands	TF
Egypt	TF	South Sudan	ML & TF
Equatorial Guinea	ML&TF	Sudan	TF
Eritrea	TF	Syria	TF
Eswatini	TF	Tajikistan	TF
Ethiopia	TF	Togo	TF
Gabon	ML	Türkiye (Turkey)	TF
Guinea	TF	Turkmenistan	TF
Guinea-Bissau	ML&TF	Ukraine	TF
Haiti	ML & TF	Venezuela	ML&TF
Iran	ML&TF	West Bank	TF
Iraq	ML & TF	Yemen	ML&TF
Kyrgyzstan	TF	Zimbabwe	TF

Laos	ML		
Lebanon	TF		
Liberia	ML&TF		
Libya	ML & TF		
Madagascar	ML		

Jurisdictions where there has been a decrease in the risk of ML and/or TF and therefore removed from the List B part (ii) as of February 2024: Cayman Islands, Cote d'Ivoire, Suriname and Vietnam

Jurisdictions where there has been an increase in the risk of TF and therefore added to the List B part (ii) as of February 2024: Angola

List C: Equivalent Jurisdiction List

“List C” is a list specifying countries which are considered to have an AML/CFT regime of approximately equivalent standard to that of the Isle of Man. Financial Institutions and Designated Businesses who are entering into or are engaged in business relationships in the listed countries, may use various concessions outlined in the AML/CFT Code’s, including CDD measures in respect of customer identification.

The List initially consists of:

- (a) Countries that have undergone a FATF/FATF Style Regional Body (FSRB) Fourth Round (or a MONEYVAL Fifth Round) Mutual Evaluation inspection, where the published report identifies that a country has been rated as Largely Compliant (LC) or Compliant (C), in 25 or more of the 40 FATF recommendations that make up the Technical Compliance component of the Mutual Evaluation Report (MER);
- (b) The UK and its Crown Dependencies (States of Jersey and the Bailiwick of Guernsey).

With the following countries removed from the initial list:

- I. Any country that has been rated as Partially Compliant (PC) and/or Non-Compliant (NC) for ‘Recommendation 10 – Customer Due Diligence’ and/or ‘Recommendation 11 – Record Keeping’;
- II. Any country identified by the FATF as having strategic [AML/CFT deficiencies](#), which is subject to the FATF ongoing monitoring process;
- III. Any country identified on “List B(ii)”; “jurisdictions that may pose a Higher Risk of money laundering or terrorist financing”;
- IV. Any country that is captured on a UK, EU or UN sanctions list.

Where a country has not undergone a FATF/FSRB Fourth Round (or a MONEYVAL Fifth Round) Mutual Evaluation inspection, but was previously captured by the Department of Home Affairs list of equivalent jurisdictions, they will remain on the list until they have been reassessed under the FATF Fourth Round (or a MONEYVAL Fifth Round) Mutual Evaluation.

“List C” is regularly reviewed and updated by the Cabinet Office who review the FATF and FSRB reports as they are published.

List C

Albania	Andorra	Antigua & Barbuda	Armenia
Aruba	Austria	Azerbaijan	The Bahamas
Bahrain	Bangladesh	Barbados	Belgium
Bermuda	Bhutan	Botswana	Brazil
British Virgin Islands	Cambodia	Canada	Cayman Islands
Chile	China	Colombia	Cook Islands
Costa Rica	Cyprus	Czech Republic	Denmark
Dominican Rep.	Estonia	Fiji	Finland
France	Georgia	Germany	Ghana
Greece	Gibraltar	Guatemala	Guernsey
Honduras	Hong Kong	Hungary	Iceland
Indonesia	Ireland	Israel	Italy
Japan	Jordan	Jersey	Korea Rep.
Latvia	Lesotho	Liechtenstein	Lithuania
Luxembourg	Macao	Malawi	Malaysia
Malta	Mauritius	Mexico	Monaco
Mongolia	Morocco	Netherlands	New Zealand
Nicaragua	North Macedonia	Norway	Panama
Paraguay	Peru	Poland	Portugal
Qatar	Romania	Saint Lucia	Samoa
San Marino	Saudi Arabia	Serbia	Seychelles
Singapore	Slovenia	Spain	Sri Lanka
St Vincent-Grenadines	Sweden	Switzerland	Taiwan
Thailand	Trinidad & Tobago	Tunisia	Turks & Caicos
United Arab Emirates	United Kingdom	United States	Uruguay
Uzbekistan	Vanuatu	Vatican (Holy See)	Zambia

February 2024 Update (added to the list) –.Azerbaijan, Barbados, Brazil, Cayman Islands, Gibraltar, Lesotho, Namibia, Saint Lucia, St Vincent-Grenadines and United Arab Emirates.

List D – Disclosures within a “Group” List

A disclosure within a regulated financial institution is permitted providing both the institution making the disclosure and the institution to whom the disclosure is made belong to the same group [as prescribed in section 146(2) of the Proceeds of Crime Act 2008 – “Disclosures within an undertaking or group, etc.”] and are captured by the following list (“List D”) and its methodology.

List D initially consists of:

- (a) Countries that have undergone a FATF/FATF Style Regional Body (FSRB) Fourth Round (or a MONEYVAL Fifth Round) Mutual Evaluation inspection, where the published Mutual Evaluation Report (MER) identifies that a country has been rated as Largely Compliant (LC) or Compliant (C) for 'Recommendation 20 – Reporting of Suspicious Transactions' and 'Recommendation 21 – Tipping-off & Confidentiality';
- (b) The UK and its Crown Dependencies (States of Jersey and the Bailiwick of Guernsey);
- (c) Members of the European Economic Area (EEA).

With the following countries removed from the initial list:

- I. Any country identified by the FATF as having strategic AML/CFT deficiencies, which is subject to the FATF ongoing monitoring process;
- II. Any country identified on "List B(ii)"; "jurisdictions that may pose a Higher Risk of money laundering or terrorist financing";
- III. Any country that is captured on a UK, EU or UN sanctions list.

Where a country has not undergone a FATF/FSRB Fourth Round (or a MONEYVAL Fifth Round) Mutual Evaluation inspection, their previous MER will be evaluated and the equivalent Recommendations [13, 14 and Special Recommendation IV] assessed.

"List D" is regularly reviewed and updated by the Cabinet Office who review the FATF and FSRB reports as they are published.

List D

Albania	Andorra	Antigua & Barbuda	Armenia
Aruba	Australia	Austria	Azerbaijan
Bahamas	Bahrain	Bangladesh	Belgium
Bermuda	Bhutan	Botswana	Brazil
British Virgin Islands	Brunei Darussalam	Cambodia	Canada
Chile	China	Colombia	Cook Islands
Costa Rica	Croatia	Cyprus	Czech Republic
Denmark	Dominica	Dominican Rep.	Fiji
Finland	France	Gambia	Georgia
Germany	Ghana	Gibraltar	Greece
Grenada	Guatemala	Guernsey	Honduras
Hong Kong	Hungary	Iceland	Indonesia
Ireland	Israel	Italy	Japan
Jordan	Jersey	Kazakhstan	Korea Rep
Latvia	Liechtenstein	Lithuania	Luxembourg
Macao	Malawi	Malaysia	Malta
Mauritius	Mexico	Monaco	Mongolia
Montenegro	Morocco	Nepal	Netherlands
New Zealand	Nicaragua	North Macedonia	Norway
Palau	Panama	Paraguay	Peru
Portugal	Qatar	Romania	Saint Kitts and Nevis
Saint Lucia	Samoa	San Marino	Saudi Arabia
Serbia	Seychelles	Singapore	Slovakia
Slovenia	Spain	Sri Lanka	St Vincent-Grenadines
Sweden	Switzerland	Taiwan	Thailand
Trinidad & Tobago	Tunisia	Turks & Caicos	United Arab Emirates
United Kingdom	Uruguay	Uzbekistan	Vanuatu
Vatican (Holy See)	Zambia		

February 2024 Update (added to the list): Azerbaijan, Bangladesh, Brazil, British Virgin Islands, Dominica, Gibraltar, Kazakhstan, Mongolia, Montenegro, Nepal, Saint Lucia, St Vincent-Grenadines, United Arab Emirates, Vatican (Holy See)

February 2024 October 2023 Update (removed from the list): South Africa