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OUTCOME OF PROCEEDINGS

From: General Secretariat of the Council
To: Delegations
Subject: The EU list of non-cooperative jurisdictions for tax purposes

- Compilation of commitment letters received from jurisdictions

= Former Yugoslav Republic of Macedonia



No. 20 - 6564/1
Skopje 15-11-2017

To: Ms. Fabrizia Lapecorella
Chair of the Code of Conduct Group (Business Taxation)
General Secretariat of the Council

Subject: Letter for expressing firm commitment at a high
political level - Taxation : follow up to the screening
process

Republic of Macedonia
Ministry of Finance
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Dear Ms.Lapecorella,

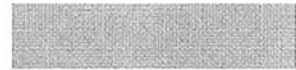
I am writing to you with respect to the letter of the Chair of the Code of Conduct Group (Business Taxation), dated 23 October 2017, asking the Republic of Macedonia to express firm commitment at a high political level that it will address the deficiencies listed in Annex 1 thereto regarding Criterion 1.3 and Criterion 3 as set out in the Council's "Conclusions on criteria and process leading to the establishment of the EU list of non-cooperative jurisdictions for tax purposes".

Regarding Criterion 1.3, we hereby express our firm commitment that the Republic of Macedonia will sign and ratify the OECD Multilateral Convention on Mutual Administrative Assistance in Tax Matters by the end of 2019. In order to comply with this criterion, following steps will be undertaken:

- Republic of Macedonia will send request to be invited to sign and ratify the amended Convention according to the procedure specified therein in the first quarter of 2018.
- After receiving the invitation letter for the Republic of Macedonia to become a party according to the procedure specified in the Convention, the country will undertake all required steps and apply the domestic procedures for signing and ratification of the Convention by the end of 2019.

With respect to Criterion 3, we also hereby express our firm commitment that the Republic of Macedonia will comply with the minimum standards of the BEPS Inclusive Framework by the end of the 2019. In order to comply with this criterion, following steps will be undertaken:

- Republic of Macedonia will formally express interest to commit to the four minimum standards of the BEPS Inclusive Framework in the first quarter of 2018.
- Thereafter, the Republic of Macedonia will request technical assistance in order to implement the four minimum standards of the BEPS Inclusive Framework.
- Republic of Macedonia will prepare an Action Plan containing the necessary activities to be undertaken in order to implement the four minimum standards of the BEPS Inclusive Framework.



Considering our firm commitment, expressed in this letter, to address the deficiencies listed in Annex 1 thereto by the end of the 2019, we expect for the Code of Conduct Group to positively evaluate future changes and activities in our country and not recommend to the Council of the EU for the Republic of Macedonia to be included in the list of non-cooperative jurisdictions for tax purposes.

Sincerely yours,

Dragan Tevdovski, Ph.D.
Minister of Finance



Prepared by:
Controlled by:

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Translation checked by:

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