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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

= Nauru

Hon David Adeang, MP.
Minister Assisting the President
Minister for Finance
Minister for Justice & Border Control
Minister for Nauru Air Corporation
Minister for Eigigu Holdings Corporation



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REPUBLIC OF NAURU

November 15th, 2017

Dr. Wolfgang Nolz
Chair of the Code of Conduct Group (Business Taxation)
Rue de la Loi/Wetstraat 175-B-1048
Bruxelles
Belgique

(E-mail: SECRETARIAT.COCCG-jurisdictions@consilium.europa.eu)

Dear Dr. Nolz,

RE: Commitment to BEPS Minimum Standards – NAURU

Nauru has a strong resolve in ensuring that the required processes and mechanisms are in place to combat corrupt practices, tax avoidance and evasion, money laundering and terrorist financing.

Accordingly, it is my pleasure to advise you that at a meeting of the Cabinet of the Government of Nauru on 15th November 2017, Cabinet approved the commitment of Nauru to the BEPS minimum standards, subject to the qualification below.

The BEPS minimum standards will be applied in Nauru once entities belonging to multinational corporations within the scope of the BEPS Country-by-Country reporting, commence operating in Nauru.

This qualified commitment is given on the basis that Nauru will not be liable for annual membership fees until such time as the application of the BEPS minimum standards becomes applicable in Nauru.

Please be assured of our full cooperation in the application of the BEPS minimum standards to the extent this will become relevant.

Yours truly,


Hon David Adeang, MP
Minister for Finance
Government of Nauru

