



Council of the
European Union

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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
- = Bosnia and Herzegovina
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BOSNIA AND HERZEGOVINA
MINISTRY OF FINANCE
AND TREASURY

No.: 10-17-1-2538-20/17
Sarajevo, 15 November 2017

General Secretariat of the Council/Code of Conduct Group

Dear Sirs,

The Ministry of Finance and Treasury of Bosnia and Herzegovina forwarded your 23 October 2017 letter, requesting a high level political commitment that Bosnia and Herzegovina will address the deficiencies listed in Annex 1, to the competent Entity Ministries of Finance and the Finance Directorate of Brčko District of Bosnia and Herzegovina for their consideration and opinion.

We would like to inform you that the Ministers of Finance of the Federation of Bosnia and Herzegovina and Republika Srpska and the Director of the Finance Directorate of Brčko District of Bosnia and Herzegovina stated their readiness and support to activities under criteria listed in Annex 1, including final dates for accession before the end of 2019 since Bosnia and Herzegovina is identified as a developing country.

In our 28 June 2017 letter, we explained the role of the Ministry of Finance and Treasury of Bosnia and Herzegovina in the process of assuming international commitments in view of direct taxes, both in accordance with the constitutional and legal framework in Bosnia and Herzegovina. In this regard, in activities with the aim of meeting the criteria listed in Annex 1, the Ministry of Finance and Treasury of Bosnia and Herzegovina will act in accordance with procedures prescribed by domestic legislation, implying obtaining opinions of competent institutions on all levels of governance in Bosnia and Herzegovina and the procedure of approval by the Council of Ministers of Bosnia and Herzegovina and the Presidency of Bosnia and Herzegovina.

Accordingly, we sincerely hope Bosnia and Herzegovina will not be listed as a non-cooperative tax jurisdiction. In this regard, the Ministry of Finance and Treasury of Bosnia and Herzegovina will inform all the participants in the procedure on the requests of the Code of Conduct Group in a timely manner.

In view of the above said, we are expecting your reply at your earliest convenience.

Sincerely yours,

MINISTER

Vjekoslav Bevanda