



Council of the  
European Union

Brussels, 13 March 2018  
(OR. en)

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## DECLASSIFICATION

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dated: 9 February 2018

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Subject: Letter by the Chair of the ECOFIN Council to the Chair of the Code of  
Conduct Group (Business Taxation)

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Delegations will find attached the declassified version of the above document.

The text of this document is identical to the previous version.



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**NOTE**

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From: General Secretariat of the Council

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To: Code of Conduct Group (Business Taxation)

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Subject: Letter by the Chair of the ECOFIN Council to the Chair of the Code of  
Conduct Group (Business Taxation)

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Delegations will find attached copy of a letter addressed to the Chair of the Code of Conduct Group (Business Taxation) in view of the meeting of 14 February 2018.

DECLASSIFIED



REPUBLIC OF BULGARIA  
MINISTER OF FINANCE

99-00-33  
29.01.2018r.

TO:

MRS FABRIZIA LAPECORELLA  
CHAIR OF THE CODE OF CONDUCT GROUP ON BUSINESS TAXATION  
COUNCIL OF THE EUROPEAN UNION  
RUE DE LA LOI/WETSTRAAT 17  
B-1048 BRUSSELS  
BELGIUM

CC:

H.E. MR PIERRE MOSCOVICI  
COMMISSIONER FOR ECONOMIC AND FINANCIAL AFFAIRS,  
TAXATION AND CUSTOMS  
EUROPEAN COMMISSION  
1049 BRUSSELS  
BELGIUM

Dear Mrs Lapecorella,

On 5<sup>th</sup> December 2017 the Council approved and published the first common EU list of non-cooperative jurisdictions for tax purposes, aimed at promoting good governance criteria globally.

A number of jurisdictions that were part of the scope of the 2017 screening exercise made meaningful commitments at high political level to take the necessary steps to solve the issues identified in their tax policies as concerns. The state of play of the cooperation with the EU with respect to these commitments was set out in Annex II to the 5 December 2017 Council Conclusions.

In line with the comments at the recent ECOFIN meeting and in order to ensure greater transparency and credibility of the EU listing procedure, I invite you as a Chair of the Code of Conduct Group to request permission from those jurisdictions to publish the commitment letters.

Yours sincerely,

VLADISLAV GORANOV