



Council of the
European Union

Brussels, 23 March 2018
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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
- = Thailand
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URGENT

No. 0713/ 2947



Ministry of Finance
Rama VI Road
Bangkok 10400

๒๕ November B.E. 2560 (2017)

Dear Ms. Lapecorella,

Kindly refer to your letter dated 23 October 2017 regarding the follow up to the screening process of the EU list of non-cooperative jurisdictions.

I would like to assure that since Thailand has already joined the Global Forum on Transparency and Exchange of Information for Tax Purposes, we recognize importance and benefit of OECD Multilateral Convention on Mutual Administrative Assistance in Tax Matters. We will become a party of OECD Multilateral Convention on Mutual Administrative Assistance in Tax Matters and implement such Convention for the purpose of exchange of information in accordance with international standards by 31 December 2019.

Also, I would like to assure that since Thailand has already joined the Inclusive Framework on Base Erosion and Profit Shifting (BEPS) and been actively participating in Forum on Harmful Tax Practices (FHTP) meeting, we will amend our tax measures reviewed by the FHTP in accordance with the Action 5 of the BEPS Project and the timelines set by the FHTP by 31 December 2018.

/As Thailand's...

Ms. Fabrizia Lapecorella
Chair
Code of Conduct Group (Business Taxation)
Brussels
Belgium

As Thailand's commitment to the aforementioned timelines requires Cabinet's resolution, we therefore were unable to respond to your letter by 17 November 2017. Nevertheless, the Ministry of Finance would like to ensure our cooperation with the Code of Conduct Group on business taxation (COCG) and is willing to work with COCG to promote international standards on tax transparency and fair taxation.

Yours sincerely,



Apisak Tantivorawong
Minister of Finance

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