



Council of the
European Union

Brussels, 9 April 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
- = Montenegro
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**MONTENEGRO
MINISTRY OF FINANCE**

Number: 04- 19973 / 1

Podgorica, 16. november 2017.

GENERAL SECRETARIAT OF THE COUNCIL

Chairman of the Code of the Conduct Group (Business taxation)

Brussels-Belgium

Rue de la Loi-Wetstraat 175-B-1048

By your letter of 23.10.2017, you asked us to declare will it Montenegro respect the deadlines for fulfilling the EU criteria contained in Annex I, which are based on agreed international standards in the area of tax transparency, fair taxation and implementation of anti-erosion measures bases and profit-making (anti-BEPS measures), and it is pointed out by your side that failure to comply with in the deadlines for their fulfillment would lead to the placing of Montenegro on the list of non-operating countries.

Regarding this issue, we would like to inform you that Montenegro will meet the deadlines for meeting the criteria (1.2, 1.3 and 3) contained in Annex I, related to Montenegro's accession to the Global Forum on Transparency and Information Exchange, signing the Multilateral Convention BEPS, and accordingly will apply the minimum standards of BEPS.

Please note that the Proposal of the Decision on granting approval for Montenegro's accession to the Global Forum on transparency and information exchange and granting of membership fee is under preparation, which will be referred to the Government of Montenegro for consideration and adoption in the shortest possible time, in order to apply for membership no later than the end of the first quarter of 2018.

Sincerely,

MINISTER
Darko Rađunovic