



Brussels, 24 April 2018
(OR. en)

6777/18
COR 2

FISC 95
ECOFIN 202

'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: The EU list of non-cooperative jurisdictions for tax purposes

- Report by the Code of Conduct Group (Business taxation) suggesting the de-listing of certain jurisdictions

In doc. ST 6777/18 INIT, page 4 (ANNEX) should read as follows:

"With effect from the day of publication in the *Official Journal of the European Union*, the Council conclusions of 5 December 2017 on the EU list of non-cooperative jurisdictions for tax purposes¹ are amended as follows:

In Annex I:

1. Points 2 (Bahrain), 8 (Marshall Islands) and 13 (Saint Lucia) are deleted.

In Annex II:

1. Bahrain is added to sections 1.1 (sub-section 1), 1.3 (sub-section 1), 2.2 and 3 (sub-section 1);

¹ Official Journal of the European Union, C 438 2017 pages 5-24.

2. Malaysia and Labuan Island are moved from sub-section 2 to sub-section 1 of section 2.1.
 3. Marshall Islands is added to sections 1.1 (sub-section 1), 1.2 (sub-section 1), 2.2 and 3 (sub-section 1);
 4. Saint Lucia is added to section 2.1 (sub-section 1) and 3 (sub-section 1)."
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