



Council of the  
European Union

Brussels, 27 June 2018  
(OR. en)

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EXT 1

FISC 225

### **PARTIAL DECLASSIFICATION**

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of document: 9255/18 RESTREINT UE/EU RESTRICTED

dated: 24 May 2018

new status: Public

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Subject: Revision of the geographical scope of the EU listing process

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Delegations will find attached the partially declassified version of the above-mentioned document.



Brussels, 24 May 2018  
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9255/18

RESTREINT UE/EU RESTRICTED

FISC 225

**NOTE**

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From: Bulgarian Presidency

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To: Delegations

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Subject: Revision of the geographical scope of the EU listing process

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Delegations will find attached a document in view of the meeting of the Code of Conduct Group (Business Taxation) of 31 May 2018.

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**Revision of the geographical scope of the EU listing process**

**I/ BACKGROUND**

1. The Council conclusions of 5 December 2017 (paragraph 2.7 of Annex IV) mentioned that *"Where relevant, if decided by the Code of Conduct Group on the basis of criteria agreed by the Council, monitoring could extend to jurisdictions that were outside the scope of the 2017 screening exercise"*.
2. The COCG meeting of 12 April 2018 mandated the subgroup on third countries to hold discussions on a possible revision of the geographical scope of the EU listing exercise and to report back at the next COCG meeting.
3. **NOT DECLASSIFIED**

4. Most delegations expressed various reservations to extending the geographical scope at this early stage of the EU listing process:
  - a. some delegations underlined the existing COCG workload in the context of the monitoring process and suggested that such an extension would be more appropriate when the existing EU list stabilises;
  - b. some delegations furthermore noted that the Scoreboard's stability factor is the least relevant for selecting new jurisdictions to screen. One delegation suggested that it would be more appropriate to start by screening all G20 countries not already covered<sup>1</sup>;
  - c. one delegation considered that the jurisdictions bearing most risks are already covered.
5. **NOT DECLASSIFIED**
6. As for ensuring consistency with the AMLD list, delegations could agree with such objective but insisted that there should be no automatic passage from one list to the other, i.e. there should be a case by case analysis by the COCG.

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<sup>1</sup> Which would mean to add Mexico, Argentina and Russia to the geographical scope.

## **II/ PROPOSAL**

7. Against this background and considering that the EU list of non cooperative jurisdictions for tax purposes will stabilise in 2019, the Presidency proposes to:
- a. Ask the Commission services to make a proposal at the next meeting of the subgroup on third countries that would take into account the need to wait until the list stabilises, would focus on the jurisdictions in tables III or IV of the Scoreboard that have closer economic ties with the EU and/or which are within the AMLD list's scope (but without automatic listing of these jurisdictions);
  - b. In the meantime agree to screen, starting from 2019, the G20 countries that have not yet been covered by the EU listing exercise, considering their economic importance.
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