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**NOTE**

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From: General Secretariat of the Council  
To: Delegations

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Subject: Code of Conduct Group (Business Taxation)  
– Overview of the preferential tax regimes examined by the Code of  
Conduct Group (Business Taxation) since its creation in March 1998

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Delegations will find attached an Overview of the preferential tax regimes examined by the Code of  
Conduct Group (Business Taxation) since its creation in March 1998.

**OVERVIEW OF THE PREFERENTIAL TAX REGIMES EXAMINED BY THE  
CODE OF CONDUCT GROUP (BUSINESS TAXATION) SINCE ITS CREATION IN MARCH 1998**

In paragraph 19 of the 8 March 2016 Council conclusions on the future of the Code of Conduct (business taxation), the Council "*expresses its wish to facilitate the access to information on ongoing and past work in the Group including already public documents, e.g. through a dedicated page on the Council's website and by releasing, to the extent possible, documents related to (...) final decisions on individual measures*".

At the creation of the Code of Conduct Group in 1998, a number of preferential tax regimes were identified through its interim reports to the Council of 12 November 1998 (doc. 4748/98) and 12 May 1999 (doc. 8231/99)<sup>1</sup>. At this occasion, regimes were classified in the following categories:

- A - Intra-Group Services (Co-ordination, Distribution and Service Centres; Holdings Regimes);
- B - Financial Services and offshore Companies (Financial, Insurance and Offshore Companies);
- C - Sector Specific Measures (e.g. Maritime Transport, Aviation, Films);
- D - Regional incentives;
- E- Other measures;
- F - Non EU (MS dependencies and territories);

which translated into specific codes (category letter + 3-digit number) for each regime.

Those measures added in 1999 bear the letters AM - Additional Measures - in their code (AAM, BAM, CAM, DAM, EAM).

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<sup>1</sup> About 150 additional measures were notified in 1999 compared to 1998.

Since then new codes have been used using the 2-letter ISO country code and a 3-digit number reflecting the chronological order by which they had been notified.

As a reminder, the decision-making cycle on individual measures followed by the Code of Conduct Group is as follows:

- i. enactment of a new measure at national level;
- ii. identification by the group or notification to the group by the Member State concerned at the beginning of the following year;
- iii. description agreed by the group (no broad consensus required anymore since March 2016);
- iv. assessment agreed by the group on whether the measure is harmful or not (broad consensus required, i.e. in the case of EU Member States: all Member States except the Member State concerned);
- v. abolition, or amendment of the harmful features, of the national measures deemed harmful;
- vi. notification of the rollback to the group at the beginning of the following year;
- vii. agreement by the group that the rollback proposed is indeed sufficient;
- viii. in cases where the abolition consisted in a closure to new entrants, the end of the benefits may occur some years after the abolition (grandfathering), which entailed in some cases a follow-up rollback notification.

The present overview is organised in three parts:

- i. preferential regimes of EU Member States (including Gibraltar with regard to the UK);
- ii. dependent or associated territories of EU Member States to which EU treaties don't apply (as of the date of notification of the regime);
- iii. other jurisdictions (now covered by the EU listing exercise).

In total, as of the date of the present document, this overview concludes that the COCG has examined 638 preferential regimes (including 280 in 1998-1999), 254 of which were deemed harmful and have been (or are being) rolled back.

## I. Preferential regimes of EU Member States (including Gibraltar with regard to the UK)

MEMBER STATE	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category) "Name of the regime"	STANDSTILL DATE <sup>2</sup>	ASSESSMENT	ROLLBACK DATE
AUSTRIA	AT001 (AAM002b/A017) "Holdings ( <i>Schachtelbegünstigung</i> - intra group relief)"	1999	<b>HARMFUL</b> (doc. 4901/99)	2002 (doc. 14361/03)
	AT002 (A018) "Private foundations ( <i>Stiftungen</i> )"	1999	Not harmful	
	AT003 (BAM006/B014) "Certain exemptions from corporate tax"	1999	Not harmful	
	AT004 (E029) "Participation Fund Companies"	1999	Not harmful	
	AT005 (EAM004/E039) "Investment allowance"	1999	Not harmful	
	AT006 (EAM009/E040) "Tax exemptions"	1999	<b>HARMFUL</b> (doc. 4901/99)	2002 (doc. 14361/03)
	AT007 (CAM007/C026)	1999	Not harmful	

<sup>2</sup> Date of initial identification by the COCG or later notification by the Member State concerned. Initial identifications: Annex C of doc. SN 4901/99; in the case of the ten Member States which acceded on 1 May 2004: the Annex to the Enlargement Group (Tax Experts) report of October 2003 (doc. 13213/03); and in the case of the two Member States which acceded on 1 January 2007: the Annex to the report from the Working Party on Enlargement of June 2006 (doc. 10879/06).

<b>BELGIUM</b>	"R&D Allowance"	1998		<b>HARMFUL</b> (doc. 4901/99)	2002: amended (doc. 14812/02) 2006: amended 2011: end of benefits (doc. 10857/11)
	<b>BE001</b> (A001) "Co-ordination Centres"				
	<b>BE002</b> (A002) "Distribution Centres"	1998		<b>HARMFUL</b> (doc. 4901/99)	2002: amended (doc. 14812/02) 2005: abolished (doc. 9655/06)
	<b>BE003</b> (A003) "Service Centres"	1998		<b>HARMFUL</b> (doc. 4901/99)	2002: amended (doc. 14812/02) 2005: abolished (doc. 9655/06)
	<b>BE004</b> (C012) "Supplementary staff assigned to scientific research and export management"	1999		Not harmful	
	<b>BE005</b> (C020) "Investment Deductions"	1999		Not harmful	
<b>BE006</b> (D001)	1999		Not harmful		

	"Employment and (T) Zones"				
	<b>BE007</b> (D002)	1999		Not harmful	
	"Incentives for Investment in Certain Regions"				
	<b>BE008</b> (D003)	1999		Not harmful	
	"Re-Conversion Zones"				
	<b>BE009</b> (E001)	1999		<b>HARMFUL</b> (doc. 4901/99)	2004 (doc. 14361/03)
	"US Foreign Sales Corporations Ruling"				
	<b>BE010</b> (E002)	1999		<b>HARMFUL</b> (doc. 4901/99)	2002 (doc. 14361/03)
	"Informal Capital Ruling"				
	<b>BE011</b> (AAM010/A019)	1999		Not harmful	
	"Holdings"				
	<b>BE012</b> (EAM001/E041)	1999		Not harmful	
	"Investment funds"				
	<b>BE013</b> (Z001)	1999		Not harmful	
	"Measure aimed at determining the level of taxation of foreign companies operating in Belgium, without legal personality or probative accounts"				
	<b>BE014</b>	2008		Not assessed (doc. 16084/1/08)	
	"Patent Income Deduction (PID)" (old patent box)				
	<b>BE015</b>	2008		Not assessed (doc. 10200/1/09)	
	"Profit Participating Loan"				

	<b>BE016</b> "Amended Patent Income Deduction (PID) for small companies"	2013	<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16)
	<b>BE017</b> "Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	
	<b>BE018</b> "Notional Interest Deduction"	2018		
<b>BULGARIA</b>	<b>BG001</b> "Insurance companies"	2006	<b>HARMFUL</b> (doc. 10879/06)	2005 (doc. 10879/06)
	<b>BG002</b> "Gambling activities"	2006	Not harmful	
	<b>BG003</b> "Telecom companies"	2006	<b>HARMFUL</b> (doc. 10879/06)	2005 (doc. 10879/06)
	<b>BG004</b> "Investment Tax Credit for investors"	2006	Not harmful	
	<b>BG005</b> "Measure under the Foreign Investment Act (50% of the corporate tax due retained for a period of 10 years)"	2006	<b>HARMFUL</b> (doc. 10879/06)	1998: abolished 2007: end of benefits (doc. 10879/06)
	<b>BG006</b> "Tonnage tax" (Shipping Regime)	2006	Not harmful	

<b>CYPRUS</b>	<b>BG007</b>	"Amendments to the Investment Tax Credit"	2007	Not assessed (doc. 9047/07)	
	<b>BG008</b>	"Introduction of Art. 189a in the Bulgarian Law on Corporate Income Tax"	2009	Not assessed (repealed in 2010)	
	<b>BG009</b>	"Tax measure under Art. 189b in the Bulgarian Law on Corporate Income Tax" (for agricultural producers)	2010	Not assessed (doc. 10857/11)	
	<b>CY001</b>	"International Business Companies / International Branches"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)
	<b>CY002</b>	"Insurance Companies"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)
	<b>CY003</b>	"International Financial Services Companies"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)
	<b>CY004</b>		2003	<b>HARMFUL</b>	2003: abolished

	"International Banking Units"		(doc. 13213/03)	2006: end of benefits (doc. 13213/03)
<b>CY005</b>	"International general and limited partnerships"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)
<b>CY006</b>	"(International) Collective Investment Schemes"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)
<b>CY007</b>	"Shipping Regime"	2003	Not harmful	
<b>CY008</b>	"Capital gains"	2003	Not harmful	
<b>CY009</b>	"Foreign income"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003 (doc. 13213/03)
<b>CY010</b>	"Export of services"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)

<b>CY011</b>	"Companies listed at the Cyprus Stock Exchange (CSE)"	2003	Not harmful	
<b>CY012</b>	"Export of goods"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003 (doc. 13213/03)
<b>CY013</b>	"Co-operative societies"	2003	Not harmful	
<b>CY014</b>	"Auxiliary tourist buildings or projects"	2003	Not harmful	
<b>CY015</b>	"Holdings" (treatment of foreign dividend)	2003	Not harmful	
<b>CY016</b>	"Foreign Branches"	2003	Not harmful	
<b>CY017</b>	"Change in the legislation regarding taxation of interest and the participation exemption"	2010	Not assessed (doc. 16766/10)	
<b>CY018</b>	"Intellectual Property tax" (old patent box)	2013	<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16)
<b>CY019</b>	"Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	
<b>CY020</b>	"Notional interest deduction"	2018		

<b>CZECH REPUBLIC</b>	<b>CZ001</b>	2003	<b>HARMFUL</b>	2004
	"Investment incentives"		(doc. 13213/03)	2004 (doc. 9427/05)
<b>GERMANY</b>	<b>DE001</b> (C002)	1999	Not harmful	
	"Shipping Regime - Tonnage Tax"			
	<b>DE002</b> (C021)	1999	Not harmful	
	"Special Allowances - Agriculture and Forestry"			
	<b>DE004</b> (D005)	1999	Not harmful	
	"Special Depreciation - Business Investment in former DDR and West Berlin"			
	<b>DE005</b> (D006)	1999	Not harmful	
	"Investment Grants - Equipment in Former DDR and West Berlin"			
	<b>DE006</b> (D007)	1999	Not harmful	
	"Tax Advantages - Commercial Investment in BRD/DDR Border Area Germany"			
	<b>DE007</b> (E010)	1999	Not harmful	
	"Special Depreciation for SMEs"			
	<b>DE008</b> (E022)	1999	Not harmful	
	"Rollover of Capital Gains"			
	<b>DE009</b> (E031)	1999	Not harmful	
	"Limits on Taxes on Commercial Income"			

	<b>DE010</b> (AAM019/A021) "Control and coordination centres of foreign companies in Germany"	1999		<b>HARMFUL</b> (doc. 4901/99)	2001 (doc. 14812/02)
	<b>DE011</b> (AAM020/A022) "Holding companies"	1999		Not harmful	
	<b>DE012</b> (B015) "Schwankungsrückstellungen (provision for fluctuation in insurance and re-insurance)"	1999		Not harmful	
	<b>DE013</b> (CAM015/D027) "Investor model/film funds"	1999		Not harmful	
	<b>DE014</b> (CAM016/D028) "Rules for self-generated intangibles"	1999		Not harmful	
<b>DENMARK</b>	<b>DK001</b> (C001) "Early depreciation for vessels"	1999		Not harmful	
	<b>DK002</b> (D004) "Enterprise Zones"	1999		Not harmful	
	<b>DK003</b> (E005) "Foreign business Operations Relief"	1999		Not harmful	
	<b>DK004</b> (E014) "Scheme for Early Depreciation of Certain Assets"	1999		Not harmful	
	<b>DK005</b> (AAM021/A023)	1999		<b>HARMFUL</b>	2001

	"Holding Companies"			(doc. 4901/99)	(doc. 14812/02)
<b>ESTONIA</b>	<b>EE001</b> "New Investment Funds Act"	2018		Not assessed (out of scope) (doc. 9637/18)	
	<b>EL001 (B011)</b> "Offices of Foreign Companies (Law 89/67 Offices)"	1998		<b>HARMFUL</b> (doc. 4901/99)	2002: abolished (doc. 8848/02) 2006: end of benefits (doc. 14812/02)
<b>GREECE</b>	<b>EL002 (C003)</b> "Ship management Offices"	1999		Not harmful	
	<b>EL003 (C004)</b> "Shipping Regime"	1999		Not harmful	
	<b>EL004 (C017)</b> "Exports Incentives and Incentives for Mass Media"	1999		Not harmful	
	<b>EL005 (E015)</b> "Incentives for Investment (Law 2601/98)"	1999		Not harmful	
	<b>EL006 (E024)</b> "Small Islands Income Tax Reduction"	1999		Not harmful	
	<b>EL007 (E026)</b> "Mutual Funds/Portfolio Investment Companies"	1999		Not harmful	

	<b>EL008</b> (E032) (duplicate entry see E026) Fixed Tax - Transferable Securities	1999	Not harmful	
	<b>EL009</b> (BAM31/B017) "Business share capital companies (Law 2367/1995, art.5)"	1999	Not harmful	
	<b>EL010</b> (BAM034/B018) "Long term loans in foreign currency"	1999	Not harmful	
	<b>EL011</b> (EAM033/E42) "Large scale product-line investments financed with Greece foreign capital"	1999	Not harmful	
	<b>EL012</b> (EAM035/E43) "National infrastructure"	1999	Not harmful	
	<b>EL013</b> "Tax Incentives for Development"	2004	Not assessed (abolished before)	
	<b>EL014</b> "Tax Incentives for Investment"	2005	Not assessed (doc. 9427/05)	
	<b>EL015</b> "Patent tax incentive"	2018	Not harmful, but annual monitoring (doc. 9637/18)	
<b>SPAIN</b>	<b>ES001</b> (A004) "Basque Country - Co-ordination Centres"	1998	<b>HARMFUL</b> (doc. 4901/99)	2002 (docs. 8848/02 and 14812/02)

		1998	HARMFUL (doc. 4901/99)	2002 (docs. 8848/02 and 14812/02)
<b>ES002 (A005)</b>	"Navarra - Co-ordination Centres"			
<b>ES003 (A011)</b>	"Holding Companies (ETVE)"	1998	Not harmful	
<b>ES004 (C022)</b>	"Incentives for Mining Enterprises"	1999	Not harmful	
<b>ES005 (D008)</b>	"Canary Islands - Economic and Tax Regime (REF)"	1999	Not harmful	
<b>ES006 (D009)</b>	"Basque Country - Start Up Relief"	1999	Not harmful	
<b>ES007 (D010)</b>	"Navarra - Start Up Relief"	1999	Not harmful	
<b>ES008 (D011)</b>	"Regional Development Companies"	1999	Not harmful	
<b>ES009 (E011)</b>	"Incentives for SMEs"	1999	Not harmful	
<b>ES010 (E016)</b>	"Investment Tax Credits"	1999	Not harmful	
<b>ES011 (E027)</b>	"Venture Capital Funds and Companies"	1999	Not harmful	

<b>ES012</b> (E033) "Representative Office"	1999	Not harmful	
<b>ES013</b> (BAM023/B016) "Banks and finance entities"	1999	Not harmful	
<b>ES014</b> (DAM022/D023) "50% profit exemption in Ceuta and Melilla"	1999	Not harmful	
<b>ES015</b> (CAM024/C028) "Relief for investments in films and audio-visual productions"	1999	Not harmful	
<b>ES016</b> (CAM025/C029) "Investigation and Exploitation of Hydrocarbons"	1999	<b>HARMFUL</b> (doc. 4901/99)	2003 (doc. 7018/1/03)
<b>ES017</b> (CAM027/C030) "Shipping Regime"	1999	Not harmful	
<b>ES018</b> "Partial exemption for income from certain intangible assets" (old national patent box)	2008	<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 9912/16)
<b>ES019</b> "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial exemption for income from certain intangible assets" (old patent box)	2014	<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 9912/16)
<b>ES020</b>	2014	<b>HARMFUL</b>	2017

	"Navarra - partial exemption for income from certain intangible assets" (old patent box)			(doc. 16553/1/14)	(doc. 14784/17)
	<b>ES021</b>	2016		<b>HARMFUL</b>	
	"Reduction of income derived from certain intangible assets" (new patent box)			(doc. 14784/17)	
	<b>ES022</b>	2016		<b>HARMFUL</b>	
	"Navarra - Reduction of income derived from certain intangible assets " (new patent box)			(doc. 14784/17)	
	<b>ES023</b>	2016		<b>HARMFUL</b>	
	"Basque country (Álava, Guipúzcoa and Vizcaya) - Partial reduction for the exploitation of intellectual and industrial property" (new patent box)			(doc. 14784/17)	
<b>FINLAND</b>	<b>FI001 (B008)</b>	1998		<b>HARMFUL</b>	2003
	"Åland Islands: Captive Insurance"			(doc. 4901/99)	(doc. 14812/02)
	<b>FI002 (C009)</b>	1999		Not harmful	
	"Ice-Class Investment Allowance"				
	<b>FI003 (D020)</b>	1999		Not harmful	
	"Accelerated Depreciation; Investments in Developing Regions"				
<b>FRANCE</b>	<b>FR001 (A006)</b>	1998		<b>HARMFUL</b>	2003
	"Headquarters and Logistic Centres"			(doc. 4901/99)	(doc. 14361/03)

		1998	HARMFUL (doc. 4901/99)	2002 (doc. 14812/02)
<b>FR002</b> (A012)	"Royalty Income - Patents"			
<b>FR003</b> (C005)	"Shipping Regime "	1999	Not harmful	
<b>FR004</b> (C013)	"Tax credit for research"	1998	Not harmful	
<b>FR005</b> (D012)	"Corsica Incentives 1,2,3"	1999	Not harmful	
<b>FR006</b> (D013)	"Tax Free Zones - ZFU"	1999	Not harmful	
<b>FR007</b> (D014)	"Enterprise Zones"	1999	Not harmful	
<b>FR008</b> (D015)	"Overseas Departments"	1999	Not harmful	
<b>FR009</b> (D016)	"Nord-Pas-de-Calais - Privileged Investment Zone"	1999	Not harmful	
<b>FR010</b> (E006)	"Bénéfice Mondial and Bénéfice Consolidé"	1999	Not harmful	
<b>FR011</b> (E008)	"Newly Created Companies"	1999	Not harmful	
<b>FR012</b> (E025)		1999	Not harmful	

"St Martin and St Barthélémy"				
<b>FR013</b> (E028)	1999		Not harmful	
"Venture Capital Companies"				
<b>FR014</b> (E034)	1999		Not harmful	
"Tax Credits for Job-creating Investments"				
<b>FR015</b> (E035)	1999		Not harmful	
"Tax Credits for Staff Training Costs"				
<b>FR016</b> (A023)	1999		Not harmful	
"Holding de participations étrangères"				
<b>FR017</b> (BAM044/B019)	1999		Not harmful	
"Centrales de trésorerie / Finance centres"				
<b>FR018</b> (BAM061/B020)	1999		Not harmful	
"Provisions for risks relating to medium and long term credit operations carried out by banks and credit institutions"				
<b>FR019</b> (BAM062/B021)	1999		Not harmful	
"Technical provisions for insurance and reinsurance undertakings"				
<b>FR020</b> ( AAM052/A024)	1999		Not harmful	
"Holding companies with shareholdings in foreign companies"				

<b>FR021</b> (CAM058/C026) "Provisions for Renewal of Mineral Reserves"	1999		<b>HARMFUL</b> (doc. 4901/99)	2003 (doc. 14361/03)
<b>FR022</b> (CAM059/C027) "Provision for Renewal of Oil and Gas Reserves"	1999		<b>HARMFUL</b> (doc. 4901/99)	2003 (doc. 14361/03)
<b>FR023</b> (EAM045/E044) "Tax credit for membership of a 'groupement de prevention agréé'"	1999		Not harmful	
<b>FR024</b> (EAM051/E045) "Exemption from corporation tax on takeover of ailing companies"	1999		Not harmful	
<b>FR025</b> (EAM053/E046) "Legal persons liable for corporation tax whose objects are to transfer use and benefit of movable or immovable property to its members free of charge"	1999		Not harmful	
<b>FR026</b> (EAM054/E047) "Distribution by certain companies of capital gains arising 1999 on liquidation"	1999		Not harmful	
<b>FR027</b> (EAM055/E048) "Provisions to cover price increases"	1999		Not harmful	
<b>FR028</b> (EAM056/E049) "Provisions for setting up foreign branches"	1999		Not harmful	

<b>FR029</b> (EAM057/E050) "Provision for employee start-up loans"	1999	Not harmful	
<b>FR030</b> (EAM060/E051) "Provisions for risks relating to medium-term credit transactions by firms carrying out works or selling abroad"	1999	Not harmful	
<b>FR031</b> (EAM064/E052) "Long-term capital gains on FCPR and SCR securities"	1999	Not harmful	
<b>FR032</b> (EAM066/E053) "Carryover of losses on merger (consent)"	1999	Not harmful	
<b>FR033</b> (EAM067/E054) "Deferred taxation in the event of merger and practical asset transfer"	1999	Not harmful	
<b>FR034</b> (EAM068/E055) "Authorised Telecom financing companies"	1999	Not harmful	
<b>FR035</b> (EAM069/E056) "Investment companies"	1999	Not harmful	
<b>FR036</b> (EAM074/E057) "Reduced rate of 19% on reinvested SME profits"	1999	Not harmful	
<b>FR037</b> (DAM043/D024) "Exceptional depreciation for buildings constructed under urban and rural planning arrangements"	1999	Not harmful	

	<b>FR038</b> (CAM040/C031) "Accelerated depreciation for purchases of software"	1999	Not harmful	
	<b>FR039</b> (CAM041/C032) "Accelerated depreciation for energy-saving equipment"	1999	Not harmful	
	<b>FR040</b> (CAM042/C033) "Accelerated depreciation for environmental protection"	1999	Not harmful	
	<b>FR041</b> (CAM046/C034) "Deduction of cooperative dividends"	1999	Not harmful	
	<b>FR042</b> (CAM048/C035) "Tax exemption of capital gains on the scale of securities of companies established by special agreement to promote industry, business and agriculture"	1999	Not harmful	
	<b>FR043</b> (CAM049/C036) "Exemption from corporation tax for the oil storage agency"	1999	Not harmful	
	<b>FR044</b> (CAM050/C037) "Corporation tax exemption for agricultural cooperatives"	1999	Not harmful	
	<b>FR045</b> (CAM058/C038) "Provision for renewal of mineral reserves"	1999	Not harmful	
	<b>FR046</b> (CAM059/C039) "Provision for renewal of oil and gas reserves"	1999	Not harmful	

<b>CROATIA</b>	<b>FR047</b> (CAM063/C040) "Press"	1999	Not harmful	
	<b>FR048</b> (CAM065/C041) "Special depreciation rules for the audiovisual sector"	1999	Not harmful	
	<b>FR049</b> (CAM070/C042) "Business and industrial real estate companies"	1999	Not harmful	
	<b>FR050</b> (CAM071/C043) "Companies authorised to provide energy-saving and heat recovery financing (SOFERGIE)"	1999	Not harmful	
	<b>FR051</b> (CAM073/C045) "Exceptional depreciation for participating interests in companies financing non-industrial fishing (SOFIPECHE)"	1999	Not harmful	
	<b>FR052</b> (CAM077/C046) "Securities in innovation financing companies (SFI)"	1999	Not harmful	
	<b>FR053</b> "Reduced rate for long term capital gains and profits from the licensing of Intellectual Property rights" (old patent box)	2014	<b>HARMFUL</b> (doc. 16553/1/14)	
	<b>HR001</b> "Corporate Income Tax Act"	2013	Not harmful (doc. 10608/14)	
	<b>HR002</b>	2013	Not harmful	

	"Hill and Mountain Areas Act"			(doc. 10608/14)	
	<b>HR003</b> "Areas of Special State Concern Act"	2013		Not harmful (doc. 10608/14)	
	<b>HR004</b> "Investment Promotion Act (2006)"	2013		Not harmful (doc. 10608/14)	
	<b>HR005</b> "Reconstruction and Development of the City of Vukovar Act"	2013		Not harmful (doc. 10608/14)	
	<b>HR006</b> "Free Zones Act"	2013		Not harmful (doc. 10608/14)	
	<b>HR007</b> "Maritime Code"	2013		Not harmful (doc. 10608/14)	
	<b>HR008</b> "Investment Promotion Act (2012)"	2013		Not harmful (doc. 10608/14)	
	<b>HR009</b> "Investment Promotion Act (2015)"	2016		Not assessed (amended in 2017: see HR011)(doc. 14784/17)	
	<b>HR010</b> "Amendments to the Law on Corporate Income (OG, No 115/16)"	2017		Not assessed (only the advance pricing agreement aspect is	

				relevant: see HR012)	
<b>HR011</b>	"Investment Promotion Act (2017)"	2018		Suspended because of state aid proceedings (doc. 14784/17)	
<b>HR012</b>	"Ordinance on the procedure of concluding advance pricing agreements"	2018			
<b>HUNGARY</b>					
<b>HU001</b>	"Offshore companies"	2003		<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)
<b>HU002</b>	"10 years tax holidays"	2003		Not harmful	
<b>HU003</b>	"Venture capital companies"	2003		Not harmful	
<b>HU004</b>	"Holding companies"	2003		Not harmful	
<b>HU005</b>	"Investment tax relief subject to special approval"	2003		Not harmful	
<b>HU006</b>	"Revenue from Stock Exchange Operations"	2003		Not harmful	

<b>IRELAND</b>	<b>HU007</b> "Interest from affiliated companies"	2004	No broad consensus on whether the measure is harmful (doc. 15434/05)		
	<b>HU008</b> "Royalty income"	2004	Not harmful		
	<b>HU009</b> "Intangible property for royalties and capital gains" (old patent box)	2014	<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16)	
	<b>HU010</b> "Tax Base for Interest Payments Received from Abroad"	2010	Not assessed (abolished before) (doc. 10857/11)		
	<b>HU011</b> "Intellectual property box" (new patent box)	2017	Not harmful (doc. 10047/17)		
	<b>IE001 (B001)</b> "The International Financial Services Centre (Dublin)"	1998	<b>HARMFUL</b> (doc. 4901/99)	2002: phase out (doc. 8848/02) 2003: abolished (doc. 7018/1/03)	
	<b>IE002 (C014)</b> "Research and Technical Development"	1999	Not harmful		
	<b>IE003 (C023)</b>	1999	Not harmful		

	"Mining Taxation"				
	<b>IE004</b> (C024) "10% Manufacturing Rate"	1999		<b>HARMFUL</b> (doc. 4901/99)	2002: phase out (doc. 8848/02) 2011: end of benefits (doc. 10857/11)
	<b>IE005</b> (C025) "Petroleum Taxation"	1999		<b>HARMFUL</b> (doc. 4901/99)	2002: tax rate increased (doc. 8848/02)
	<b>IE006</b> (D017) "Shannon Airport Zone (SAZ)"	1999		<b>HARMFUL</b> (doc. 4901/99)	2002: phase out (doc. 8848/02) 2006: end of benefits (doc. 14812/02)
	<b>IE007</b> (D018) "New Investments - Buildings in Run-Down Urban Areas"	1999		Not harmful	
	<b>IE008</b> (E007) "Foreign Income"	1999		<b>HARMFUL</b> (doc. 4901/99)	2001: abolished (doc. 8842/02) 2011: end of benefits (doc. 10857/11)

	<b>IE009</b> (BAM069/B024) "Exemption of income from Government securities"	1999	Not harmful	
	<b>IE010</b> (BAM098/B025) "Non-resident companies"	1999	Not harmful	
	<b>IE011</b> (EAM100/E065) "Specified collective investment undertakings"	1999	Not harmful	
	<b>IE012</b> (CAM094/C048) "Film"	1999	Not harmful	
	<b>IE013</b> (CAM097/C049) "Investment in renewable energy projects"	1999	Not harmful	
	<b>IE014</b> (CAM101/C050) "Tax exemption for profit/gain from the occupation of woodlands"	1999	Not harmful	
	<b>IE015</b> "Holding company"	2005	Not assessed (doc. 9427/05)	
	<b>IE016</b> "Knowledge Development Box" (new patent box)	2016	Not harmful (doc. 10047/17)	
<b>ITALY</b>	<b>IT001</b> (B002) "Trieste Financial Services and Insurance centre"	1998	<b>HARMFUL</b> (doc. 4901/99)	2003 (doc. 14812/02)
	<b>IT002</b> (C006) "Shipping Regime"	1999	Not harmful	

<b>IT003</b> (E036) "Listed Companies - Reduced Rates"	1999	Not harmful	
<b>IT004</b> (BAM082/B022) "Incentives for restructuring the banking sector"	1999	Not harmful	
<b>IT005</b> (BAM093/B023) "Tax deduction for interest on additional capital contributions from foreign head offices to Italian PE"	1999	Not harmful	
<b>IT006</b> (EAM078/E058) "Dual income tax"	1999	Not harmful	
<b>IT007</b> (EAM083/E059) "IRAP exemptions"	1999	Not harmful	
<b>IT008</b> (EAM085/E060) "SMEs"	1999	Not harmful	
<b>IT009</b> (EAM088/E061) "Special depreciation regime"	1999	Not harmful	
<b>IT010</b> (EAM089/E062) "Special regime for investment funds"	1999	Not harmful	
<b>IT011</b> (EAM090/E063) "Substitute tax regime for corporate reorganisations"	1999	Not harmful	
<b>IT012</b> (EAM091/E064) "Tax advantages for certain trade and commercial"	1999	Not harmful	

	activities"				
	<b>IT013</b> (DAM086/D025) "Regional Incentives : South of Italy (Mezzogiorno)"	1999		Not harmful	
	<b>IT014</b> (CAM080/C047) "Incentives for scientific research"	1999		Not harmful	
	<b>IT015</b> "Holdings"	2004		Not assessed (out of scope) (doc. 9805/04)	
	<b>IT016</b> "International Tax Ruling Practice"	2004		Not assessed (out of scope) (doc. 9805/04)	
	<b>IT017</b> "Patent box" (old patent box)	2014		<b>HARMFUL</b> (doc. 16553/1/14)	2018 (doc. 9637/18)
	<b>IT018</b> "Patent box" (new patent box)	2015		Not harmful (doc. 10047/17)	
	<b>IT019</b> "Notional Interest Deduction"	2018			
<b>LITHUANIA</b>	<b>LT001</b> "Free Economic Zones"	2003		<b>HARMFUL</b> (doc. 13213/03)	2004: abolished 2017: end of benefits (doc. 13213/03)

	<b>LT002</b> "Benefits in respect of reinvested profits"	2003	Not harmful	
	<b>LT003</b> "Enterprises with foreign invested capital"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003 (doc. 13213/03)
	<b>LT004</b> "Strategic investors"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2010: end of benefits (doc. 13213/03)
	<b>LT005</b> "Special tax zones" (Intellectual Property components)	2017	Not harmful, but annual monitoring (doc. 14784/17)	
	<b>LT006</b> "Review of the corporate income tax regime for special tax zones"	2018		
	<b>LT007</b> "New special corporate income tax regime for patented assets and copyrighted software" (patent box)	2018		
<b>LUXEMBOURG</b>	<b>LU001 (A007)</b> "Co-ordination Centres"	1998	<b>HARMFUL</b> (doc. 4901/99)	1996: abolished 2002: end of benefits (doc. 14812/02)

<b>LU002 (A013)</b> "Tax Exempt 1929 Holding Companies"	1998	<b>HARMFUL</b> (doc. 4901/99)	2005 (doc. 9427/05) 2011: end of benefits (doc. 10857/11)
<b>LU003 (B003)</b> "Finance Companies"	1998	<b>HARMFUL</b> (doc. 4901/99)	1996: abolished 2002: end of benefits (doc. 14812/02)
<b>LU004 (B007)</b> "Provisions for Fluctuations in Reinsurance"	1998	<b>HARMFUL</b> (doc. 4901/99)	2002: abolished 2007: end of benefits (doc. 14812/02)
<b>LU005 (C018)</b> "Audiovisual Investment Certificates"	1999	Not harmful	
<b>LU006 (E009)</b> "Tax holidays for New Businesses"	1999	Not harmful	
<b>LU007 (E017)</b> "Special depreciation arrangement for assets intended for environmental protection and energy saving, and for assets adjusting work places for disabled workers"	1999	Not harmful	
<b>LU008 (AAM108/A024)</b>	1999	Not harmful	

	"Application of the parent company/subsidiary system to resident companies with share capital (SOPARFI)"				
<b>LU009</b> (CAM106/C050)		1999		Not harmful	
"Depreciation of equipment and tools used solely for scientific or technical research operation"					
<b>LU010</b> (CAM107/C051)		1999		Not harmful	
"Shipping Regime"					
<b>LU011</b> (EAM103/E066)		1999		Not harmful	
"Investment funds"					
<b>LU012</b> (EAM109/E067)		1999		Not harmful	
"Venture Capital investment certificates"					
<b>LU013</b> (Z002)		1999		<b>HARMFUL</b> (doc. 4901/99)	2001 (doc. 14812/02)
"Finance Branches"					
<b>LU014</b>		2008		<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16)
"Intellectual property" (old patent box)					
<b>LU015</b>		2010		Not assessed (doc. 10857/11)	
"Group Financing Companies - Advance Confirmation of Margin (Circular n°164/2 of 28 January 2011)"					
<b>LU016</b>		2017		Not assessed (doc. 10047/17)	
"Administrative circulaire – Traitement fiscal des sociétés exerçant des transactions de financement intra-groupe"					

	<b>LU017</b>	2018	Not harmful (doc. 9637/18)	
<b>LATVIA</b>	"Draft law relating to the tax regime for intellectual property" (new patent box)			
	<b>LV001</b>	2003	<b>HARMFUL</b> (doc. 13213/03)	2004 (doc. 13213/03)
	"Special Economic Zones and Free Ports"			
	<b>LV002</b>	2003	Not harmful	
	"High-tech companies"			
	<b>LV003</b>	2003	Not harmful	
	"Big investment schemes"			
	<b>LV004</b>	2003	Not harmful	
	"Shipping Regime"			
	<b>LV005</b>	2017	Not assessed (de minimis) (doc. 10047/17)	
	"Start-up tax reliefs"			
<b>MALTA</b>	<b>MT001</b>	2003	<b>HARMFUL</b> (doc. 13213/03)	1996: abolished 2004: end of benefits (doc. 13213/03)
	"Offshore trading and non trading companies"			
	<b>MT002</b>	2003	<b>HARMFUL</b> (doc. 13213/03)	1996: abolished 2004: end of benefits
	"Offshore insurance companies / Insurance companies"			

					(doc. 13213/03)
<b>MT003</b>	"Offshore banking companies / Banking companies"	2003		<b>HARMFUL</b> (doc. 13213/03)	1996: abolished 2004: end of benefits (doc. 13213/03)
<b>MT004</b>	"International Trading companies "	2003		<b>HARMFUL</b> (doc. 13213/03)	2007
<b>MT005</b>	"Dividends from (other) Maltese companies with foreign income"	2003		<b>HARMFUL</b> (doc. 13213/03)	2007: abolished (doc. 9047/07) 2011: end of benefits (doc. 10857/11)
<b>MT006</b>	"Shipping Regime"	2003		Not harmful	
<b>MT007</b>	"Investment Service Companies"	2003		<b>HARMFUL</b> (doc. 13213/03)	2011: end of benefits (doc. 10857/11)
<b>MT008</b>	"Business Promotion Act"	2003		Not harmful	
<b>MT009</b>	"Onshore free port"	2003		Not harmful	

	<b>MT010</b> "Business Promotion Regulations"	2003	Not harmful	
	<b>MT011</b> "Non-resident companies"	2003	Not assessed	
	<b>MT012</b> "Special granted tax exemption"	2003	<b>HARMFUL</b> (doc. 13213/03)	2004 (doc. 13213/03)
	<b>MT013</b> "Exemption for royalty income from patents" (old patent box)	2014	<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16)
	<b>MT014</b> "Notional Interest Deduction"	2018		
<b>NETHERLANDS</b>	<b>NL001 (A008)</b> "Cost Plus Ruling"	1998	<b>HARMFUL</b> (doc. 4901/99)	2001: abolished 2006: end of benefits (doc. 14812/02)
	<b>NL002 (A009)</b> "Resale Minus Ruling"	1998	<b>HARMFUL</b> (doc. 4901/99)	2001: abolished 2006: end of benefits (doc. 14812/02)
	<b>NL003 (A010)</b> "Intra-Group Finance Activities"	1998	<b>HARMFUL</b> (doc. 4901/99)	2001: abolished 2006: end of

					benefits (doc. 14812/02)
<b>NL004</b> (A014) "Holding Companies"	1998		<b>HARMFUL</b> (doc. 4901/99)	2003 (doc. 14812/02)	
<b>NL005</b> (A015) "Royalties"	1998		<b>HARMFUL</b> (doc. 4901/99)	2001: abolished 2006: end of benefits (doc. 14812/02)	
<b>NL006</b> (B004) "International Group Financing"	1998		<b>HARMFUL</b> (doc. 4901/99)	2004 (doc. 9655/06) 2011: end of benefits (doc. 10857/11)	
<b>NL007</b> (B005) "Finance Branch"	1998		<b>HARMFUL</b> (doc. 4901/99)	2001: abolished 2006: end of benefits (doc. 14812/02)	
<b>NL008</b> (C007) "Shipping Regime"	1999		Not harmful		
<b>NL009</b> (C015) "Tax credits for investments in energy saving equipment"	1999		Not harmful		

<b>NL010</b> (D019) "Accelerated Depreciation of new buildings in certain regions"	1999	Not harmful	
<b>NL011</b> (E003) "US Foreign Sales Corporations Ruling"	1999	<b>HARMFUL</b> (doc. 4901/99)	2001: abolished 2006: end of benefits (doc. 14812/02)
<b>NL012</b> (E004) "Informal Capital Ruling"	1999	<b>HARMFUL</b> (doc. 4901/99)	2003 (doc. 14812/02)
<b>NL013</b> (E018) "Investment Allowance"	1999	Not harmful	
<b>NL014</b> (Z003) "Non Standard Rulings (including Greenfield-rulings)"	1999	<b>HARMFUL</b> (doc. 4901/99)	2001: abolished 2006: end of benefits (doc. 14812/02)
<b>NL015</b> (CAM110/C053) "Film industry"	1999	Not harmful	
<b>NL016</b> "Innovation box" (old patent box)	2007	<b>HARMFUL</b> (doc. 16553/1/14)	2017
<b>NL017</b> "Interest box"	2007	Not assessed (measure abandoned)	

				(doc. 10033/10)	
	<b>NL018</b>	"Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	
<b>POLAND</b>	<b>PL001</b>	"Special Economic Zones (original rules)"	2003	<b>HARMFUL</b> (doc. 13213/03)	2011: end of benefits (doc. 10857/11)
	<b>PL002</b>	"Special Economic Zones (amended rules)"	2003	<b>HARMFUL</b> (doc. 13213/03)	2006
	<b>PL003</b>	"Special Economic Zones (amended rules)"	2006	Not assessed (doc. 15472/06)	
	<b>PL004</b>	"Shipbuilding and complementary industries"	2017	Not assessed (out of scope) (doc. 10047/17)	
	<b>PL005</b>	"GAAR and rulings"	2017	Not assessed	
	<b>PL006</b>	"15% corporate income tax rate for small taxpayers"	2018		
	<b>PL007</b>	"One-time depreciation of factory new fixed assets"	2018	Not assessed (minor importance: does not affect business location)	

				(doc. 9637/18)	
<b>PL008</b>	"Increased tax incentives for R&D activities" (with relevance also for companies operating in SEZ)	2018		Not assessed (out of scope) (doc. 9637/18)	
<b>PL009</b>	"Increase of the one-time depreciation limit for fixed assets and intangible assets" (both for companies and natural persons)	2018		Not assessed (minor importance: does not affect business location) (doc. 9637/18)	
<b>PORTUGAL</b>					
<b>PT001 (B006)</b>	"Madeira and Sta Maria (Azores) Free Zones"	1999		<b>HARMFUL</b> (doc. 4901/99)	2003: abolished (doc. 7018/1/03) 2012: end of benefits (doc. 10903/12)
<b>PT002 (C008)</b>	"Shipping Regime"	1999		Not harmful	
<b>PT003 (C016)</b>	"Research and Development Expenses"	1999		Not harmful	
<b>PT004 (E012)</b>	"Micro and Small Enterprises"	1999		Not harmful	
<b>PT005 (E019)</b>		1999		Not harmful	

	"Tax Incentives for Contractual Investment"				
	<b>PT006</b> (E020)	1999		Not harmful	
	"Tax Credit for Investment"				
	<b>PT007</b> (E023)	1999		Not harmful	
	"Reinvested Capital Gains"				
	<b>PT008</b> (E037)	1999		Not harmful	
	"SGII Companies"				
	<b>PT009</b> (E038)	1999		Not harmful	
	"SCR, SDR and SFE Companies"				
	<b>PT010</b> (A025)	1999		Not harmful	
	"Holding companies (SGPS)"				
	<b>PT011</b> (BAM118/B026)	1999		Not harmful	
	"Reinsurance companies"				
	<b>PT012</b> (EAM112/E068)	1999		Not harmful	
	"Accelerated depreciation"				
	<b>PT013</b> (EAM116/E069)	1999		Not harmful	
	"Investment funds"				
	<b>PT014</b> (DAM115/D026)	1999		Not harmful	
	"Industrial Free Zones"				
	<b>PT015</b>	2008		Not assessed	
	"Madeira Free Zones"			( <i>doc. 16084/1/08</i> )	

	<b>PT016</b>	2014	2018	<b>HARMFUL</b> (doc. 16553/1/14)	2018 (doc. 9637/18)
	"Partial exemption for income from patents and other industrial property rights" (old patent box)				
	<b>PT017</b>	2017		Not harmful (doc. 10047/17)	
	"Patent box" (new patent box)				
	<b>PT018</b>	2018			
	"Notional Interest Deduction"				
<b>ROMANIA</b>	<b>RO001</b>	2006		<b>HARMFUL</b> (doc. 10879/06)	2002: abolished 2012: end of benefits
	"Free zones"				
	<b>RO002</b>	2006		Not harmful	
	"Disadvantaged zones"				
	<b>RO003</b>	2006		<b>HARMFUL</b> (doc. 10879/06)	2007
	"Large investment deduction"				
<b>RO004</b>	2006		<b>HARMFUL</b> (doc. 10879/06)	2004	
"Export activities"					
<b>RO005</b>	2006		<b>HARMFUL</b> (doc. 10879/06)	2000: abolished 2007: end of benefits	
"Special tax exemptions"					
<b>RO006</b>	2006		<b>HARMFUL</b> (doc. 10879/06)	2003: abolished 2007: end of	
"Patent profits exemption"					

					benefits ( <i>expired in 2007</i> )
<b>RO007</b>	"Industrial parks"	2006		Not harmful	
<b>RO008</b>	"Profit tax exemption for companies with innovation and research & development activities"	2018			
<b>SK001</b>	"10-years tax holiday for foreign owned companies"	2003		<b>HARMFUL</b> ( <i>doc. 13213/03</i> ) ( <i>doc. 15317/04</i> )	2003: already abolished 2009: end of benefits ( <i>doc. 13213/03</i> )
<b>SK002</b>	"Tax exemption for newly started companies"	2003		<b>HARMFUL</b> ( <i>doc. 13213/03</i> )	2003: already abolished ( <i>doc. 13213/03</i> )
<b>SK003</b>	"100% corporate income tax credits for foreign investors"	2003		<b>HARMFUL</b> ( <i>doc. 13213/03</i> )	2003: already abolished ( <i>doc. 13213/03</i> )
<b>SK004</b>	"100% corporate income tax credits for foreign investors (first amendment)"	2003		<b>HARMFUL</b> ( <i>doc. 13213/03</i> )	2004 ( <i>doc. 13213/03</i> )
<b>SK005</b>		2003		<b>HARMFUL</b>	2004
<b>SLOVAKIA</b>					

	"100% corporate income tax credits for foreign investors (second amendment)"			(doc. 13213/03)	(doc. 13213/03)
	<b>SK006</b> "Investment Aid Tax Credit" (Section 30a of Act No. 595/2003 of Coll. on Income Tax)	2008		Not assessed (doc. 10200/1/09)	
	<b>SK007</b> "Patent box" (new patent box)	2018			
	<b>SK008</b> "Exemption of gains from the sale of shares and business shares"	2018			
<b>SLOVENIA</b>	<b>SI001</b> "Special Economic Zones"	2003		Not harmful	
	<b>SI002</b> "Foreign income"	2003		<b>HARMFUL</b> (doc. 13213/03)	2004
	<b>SI003</b> "Newly established companies"	2003		Not harmful	
	<b>SI004</b> "Exemption of revenues from profit participation"	2005		Not assessed (doc. 9427/05)	
	<b>SI005</b> "Investment incentives allowance"	2005		Not assessed (doc. 9427/05)	
	<b>SI006</b>	2005		Not assessed	

	"Taxation of interest and royalties"			(doc. 9427/05)	
	<b>SI007</b>	2005		Not assessed (doc. 9427/05)	
	<b>SI008</b>	2006		Not assessed (doc. 15472/06)	
	"Enlargement of the period for a loss carry-over"				
	<b>SI009</b>	2006		Not assessed (doc. 15472/06)	
	"Relief for investment in research and development"				
	<b>SI010</b>	2006		Not assessed (doc. 15472/06)	
	"Harmonisation of the amendments to the Mergers Directive"				
	<b>SI011</b>	2007		Not assessed (doc. 9047/07)	
	"Exemption of Dividends and Capital Gains"				
	<b>SI012</b>	2007		Not assessed (doc. 9047/07)	
	"Venture Capital Scheme"				
	<b>SI013</b>	2007		Not assessed (doc. 9047/07)	
	"Amendments to the Economic Zones Act"				
	<b>SI014</b>	2010		Not assessed (doc. 16766/10)	
	"Tax reliefs for Pomurje region"				
	<b>SI015</b>	2010		Not assessed (doc. 16766/10)	
	"Amendments to the Economic Zones Act"				
<b>SWEDEN</b>	<b>SE001 (B009)</b>	1999		Not harmful	

	"Foreign Insurance Companies"				
	<b>SE002</b> (E030) "Investment Companies"	1999		Not harmful	
	<b>SE003</b> (EAM121/E070) "Tax allocation reserve of 20% "	1999		Not harmful	
	<b>SE004</b> "Holdings"	2004		Not assessed (doc. 15317/04)	
<b>UNITED KINGDOM<sup>3</sup></b>	<b>UK001</b> (A016) "International Headquarters Companies"	1998		Not harmful	
	<b>UK002</b> (A017) "Gibraltar 1992 Companies"	1998		<b>HARMFUL</b> (doc. 4901/99)	2003 (doc. 14812/02)
	<b>UK003</b> (B010) "Gibraltar - Captive Insurance Companies"	1998		Not harmful	
	<b>UK004</b> (B012) "Gibraltar - Exempt Companies"	1998		<b>HARMFUL</b> (doc. 4901/99)	2006: abolished 2010: end of benefits

<sup>3</sup> Including Gibraltar, for whose external relations the UK is responsible under the EU treaties.

					(doc. 10200/1/09)
<b>UK005 (B013)</b>		1998		<b>HARMFUL</b>	2003
"Gibraltar - Qualifying Companies"				(doc. 4901/99)	(doc. 14812/02)
<b>UK006 (C010)</b>		1999		Not harmful	
"Rollover Relief on Disposal of Ships"					
<b>UK007 (C011)</b>		1999		Not harmful	
"Gibraltar - Shipping and aviation"					
<b>UK008 (C019)</b>		1999		Not harmful	
"Film industry"					
<b>UK009 (D021)</b>		1999		Not harmful	
"Enterprises Zones"					
<b>UK010 (D022)</b>		1999		Not harmful	
"SMEs in Northern Ireland"					
<b>UK011 (E013)</b>		1999		Not harmful	
"Special Scheme for Accelerated Depreciation"					
<b>UK012 (E021)</b>		1999		Not harmful	
"Gibraltar - Development Incentives"					
<b>UK013 (B027)</b>		1999		Not harmful	
"Non taxation of financial activities of non resident companies"					
<b>UK014 (EAM122/E071)</b>		1999		Not harmful	

	"Scientific research allowances"				
	<b>UK015</b> (BAM123/B027)	1999		Not harmful	
	"Independent investment managers"				
	<b>UK016</b> (Z004)	1999		Not harmful	
	"Cost plus rulings"				
	<b>UK017</b>	2002-2009		Suspended following ECJ case (measure annulled in 2011)	
	"Gibraltar - Proposals for a new corporate tax regime"				
	<b>UK018</b>	2011		<b>HARMFUL</b> (doc. 16488/12)	2013 (doc. 11465/13)
	"Gibraltar - Income Tax Act (ITA) 2010"				
	<b>UK019</b>	2013		<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16)
	"Patent box" (old patent box)				
	<b>UK020</b>	2014 (doc. 10608/14)		<b>HARMFUL</b> (doc. 9912/16)	
	"Gibraltar - treatment of asset holding companies"				
	<b>UK021</b>	2017		Not harmful (doc. 10047/17)	
	"Patent box" (new patent box)				

## II. Dependent or associated territories of Member States<sup>4</sup>

<b>NAME OF THE JURISDICTION</b>	<b>PREFERENTIAL TAX REGIMES</b> Code by jurisdiction (Code by category <sup>5</sup> ) "Name of the regime"	<b>STANDSTILL DATE<sup>6</sup></b>	<b>ASSESSMENT</b>	<b>ROLLBACK DATE</b>
Netherlands Antilles (dissolved in 2010)	AN001 (F020) "Offshore companies"	1999	<b>HARMFUL</b> (doc. 4901/99)	2002: abolished 2019: end of benefits (doc. 14812/02)
	AN002 (F021) "New businesses"	1999	Not harmful	
	AN003 (F022) "Mutual funds"	1999	Not harmful	
	AN004 (F023) "Captive Insurance"	1999	<b>HARMFUL</b> (doc. 4901/99)	2002: abolished (doc. 14812/02) 2019: end of

<sup>4</sup> As of the date of notification/identification.

<sup>5</sup> Missing codes refer to dependent/associated territories for which no preferential measure was identified in 1999: Faroe Islands (F003), French Southern & Antarctic Territories (F012), East Timor (F034), Anguilla (F036), Sark (F044), British Antarctic Territory (F050), British Indian Ocean Territory (F051), Pitcairn Island (F074), Saint Georgia and South Sandwich Islands (F077), and UK Sovereign Base Areas of Akrotiri and Dhekelia in Cyprus (F079).

<sup>6</sup> Date of identification by the COCG or notification by the MS concerned

					benefits (doc. 14812/12)
	AN005 (F024) "Free zones"	1999		<b>HARMFUL</b> (doc. 4901/99)	2006 (doc. 9655/06)
	AN006 (F025) "Rulings"	1999		Not harmful	
	AN007 (F026) "Shipping and Air transport"	1999		Not harmful	
	AN008 "Ruling Practice"	2004		<b>HARMFUL</b> (doc. 9805/04)	2004 (doc. 9805/04)
	AN009 "Tax treatment of exempt companies under the NFF"	2004		<b>HARMFUL</b> (doc. 9805/04)	2006: amended 2011: end of benefits (doc. 9805/04)
	AN010 "Tax treatment of holding companies under the NFF"	2004		<b>HARMFUL</b> (doc. 9805/04)	2006: amended 2011: end of benefits (doc. 9805/04)
<b>Aruba</b>	AW001 (F027) "Offshore Companies"	1999		<b>HARMFUL</b> (doc. 4901/99)	2003 (doc. 7018/1/03)
	AW002 (F028)	1999		<b>HARMFUL</b>	2006

"Exempt companies (AVVs)"			(doc. 4901/99)	(doc. 7018/1/03)
<b>AW003</b> (F029)	1999		Not harmful	
"Tax exemptions and holidays for new businesses"				
<b>AW004</b> (F030)	1999		<b>HARMFUL</b>	2006
"Free zones"			(doc. 4901/99)	(doc. 7018/1/03)
<b>AW005</b> (F031)	1999		Not harmful	
"Rulings"				
<b>AW006</b> (F032)	1999		<b>HARMFUL</b>	2003
"Captive insurance"			(doc. 4901/99)	(doc. 7018/1/03)
<b>AW007</b> (F033)	1999		Not harmful	
"Shipping and Air Transport"				
<b>AW008</b>	2004		Not harmful	
"New fiscal framework"				
<b>AW009</b>	2016		Not assessed	
"Amendments to Imputation Payment Company (IPC) regime"			(Intellectual Property components were abolished before)	
<b>AW010</b>	2017		Not harmful	
"Free Zone Company"				
<b>AW011</b>	2017		Not harmful	
"Shipping and aviation companies"				

	<b>AW012</b>		2017	<b>HARMFUL</b> (doc. 6671/18)	
	"Special zone San Nicolas"				
	<b>AW013</b>		2017	<b>HARMFUL</b> (doc. 6671/18)	
	"Transparency"				
<b>Bermuda</b>	<b>BM001</b> (F049)		1999	Not harmful	
	"Tax exemption guarantee"				
<b>Falkland Islands</b>	<b>FK001</b> (F058)		1999	Not harmful	
	"Tax Holidays"				
<b>Guernsey</b>	<b>GG001</b> (F037)		1999	<b>HARMFUL</b> (doc. 4901/99)	2008 (doc. 14812/02)
	"Exempt companies"				
	<b>GG002</b> (F038)		1999	<b>HARMFUL</b> (doc. 4901/99)	2008 (doc. 14812/02)
	"International loan business"				
	<b>GG003</b> (F039)		1999	Not harmful	
	"Unit trusts and collective investment companies"				
	<b>GG004</b> (F040)		1999	<b>HARMFUL</b> (doc. 4901/99)	2008 (doc. 14812/02)
	"International Bodies"				
	<b>GG005</b> (F041)		1999	Not harmful	
	"Captive insurance companies"				
	<b>GG006</b> (F042)		1999	<b>HARMFUL</b> (doc. 4901/99)	2008 (doc. 14812/02)
	"Offshore insurance companies"				
	<b>GG007</b> (F043)		1999	<b>HARMFUL</b>	2008

	"Insurance companies"			(doc. 4901/99)	(doc. 14812/02)
	<b>GG008</b>	2008		<b>HARMFUL</b>	2012
	"Zero-ten corporate tax"			(doc. 16766/10)	(doc. 16488/12)
<b>Greenland</b>	<b>GL001</b> (F001)	1999		Not harmful	
	"Deduction for investment in mineral processing"				
	<b>GL002</b> (F002)	1999		Not harmful	
	"Surcharge exemption for raw materials concession holders"				
<b>Isle of Man</b>	<b>IM001</b> (F059)	1999		Not harmful	
	"Free Depreciation and balancing charges on ships"				
	<b>IM002</b> (F060)	1999		Not harmful	
	"Special depreciation for tourist premises"				
	<b>IM003</b> (F061)	1999		<b>HARMFUL</b>	2006
	"International Business companies"			(doc. 4901/99)	(doc. 14812/02)
	<b>IM004</b> (F062)	1999		<b>HARMFUL</b>	2006
	"Exemption for non-residents companies"			(doc. 4901/99)	(doc. 14812/02)
	<b>IM005</b> (F063)	1999		<b>HARMFUL</b>	2006
	"Exempt insurance companies"			(doc. 4901/99)	(doc. 14812/02)
	<b>IM006</b> (F064)	1999		Not harmful	
	"Tax holidays for industrial undertakings"				
	<b>IM007</b> (F065)	1999		<b>HARMFUL</b>	2006

	"International loan business"			(doc. 4901/99)	(doc. 14812/02)
	<b>IM008</b> (F066)	1999		<b>HARMFUL</b>	2006
	"Offshore banking business"			(doc. 4901/99)	(doc. 14812/02)
	<b>IM009</b> (F067)	1999		<b>HARMFUL</b>	2006
	"Fund management"			(doc. 4901/99)	(doc. 14812/02)
	<b>IM010</b> (F068)	1999		Not harmful	
	"Exempt Public Companies"				
	<b>IM011</b> (F069)	1999		Not harmful	
	"Film industry tax credits"				
	<b>IM012</b>	2007		Not harmful	
	"General and non-discriminatory corporate taxation system" (abolishing F061-F062-F063-F065-F066-F067)				
	<b>IM013</b>	2007		<b>HARMFUL</b>	2008
	"Distributable Profits Charge (DPC)"			(doc. 15545/1/07)	(doc. 9633/08)
	<b>IM014</b>	2013		Not assessed	
	"New tax legislation"			(doc. 16656/13)	
<b>Jersey</b>	<b>JE001</b> (F045)	1999		<b>HARMFUL</b>	2008
	"Tax exempt companies"			(doc. 4901/99)	(doc. 14812/02)
	<b>JE002</b> (F046)	1999		<b>HARMFUL</b>	2006
	"International Treasury operations"			(doc. 4901/99)	(doc. 14812/02)
	<b>JE003</b> (F047)	1999		<b>HARMFUL</b>	2006: abolished

				(doc. 4901/99)	2012: end of benefits (doc. 14812/02)
	"International Business companies"				
	<b>JE004</b> (F048)	1999		<b>HARMFUL</b>	2006 (doc. 14812/02)
	"Captive insurance companies"			(doc. 4901/99)	(doc. 14812/02)
	<b>JE005</b>	2008		<b>HARMFUL</b>	2011 (doc.17081/11)
	"Zero-ten corporate tax"			(doc. 16766/10)	
<b>Caymans Islands</b>	<b>KY001</b> (F057)	1999		Not harmful	
	"Tax Exemption Guarantee"				
<b>Macao</b>	<b>MO001</b> (F035)	1999		Not harmful	
	"Offshore Banking"				
<b>Montserrat</b>	<b>MS001</b> (F070)	1999		Not harmful	
	"Reduced rate for industrial and offshore companies"				
	<b>MS002</b> (F071)	1999		Not harmful	
	"International business companies"				
	<b>MS003</b> (F072)	1999		Not harmful	
	"Tax holidays for approved enterprises"				
	<b>MS004</b> (F073)	1999		Not harmful	
	"Exemption for newly constructed or enlarged hotels"				
	<b>MS005</b>	2017		<b>HARMFUL</b>	2018
	"International Business Companies"			(2017 screening)	

<b>New Caledonia</b>	<b>NC001 (F004)</b> "Exemption for 8 years for certain activities in specified communes"	1999	Not harmful	
	<b>NC002 (F005)</b> "Metallurgical companies"	1999	Not harmful	
	<b>NC003 (F006)</b> "Exemption or reduced rate base for rental income in specified communes"	1999	Not harmful	
	<b>NC004 (F007)</b> "10-15 year exemption in hotel and tourist industry"	1999	Not harmful	
	<b>NC005 (F008)</b> "Deductions for investment in certain industries"	1999	Not harmful	
	<b>NC006 (F009)</b> "Deduction for capital investment"	1999	Not harmful	
	<b>PF001 (F010)</b> "Investment and job incentives (tax exemptions) in certain sectors (tourism, maritime, etc. but excluding banking and insurance)"	1999	Not harmful	
	<b>PM001 (F016)</b> "Temporary exemptions for certain sectors"	1999	Not harmful	
	<b>PM002 (F017)</b>	1999	Not harmful	
<b>French Polynesia</b>				
<b>Saint-Pierre and Miquelon</b>				

	"Partial exemption from distribution tax"				
	<b>PM003</b> (F018)	1999		Not harmful	
	"Deduction for productive investment"				
	<b>PM004</b> (F019)	1999		Not harmful	
	"Share in the subscribed capital of certain companies"				
<b>St Helena and Dependencies</b>	<b>SH001</b> (F075)	1999		Not harmful	
	"Tax holidays"				
	<b>SH002</b> (F076)	1999		Not harmful	
	"150% deductions"				
<b>Turks and Caicos Islands</b>	<b>TC001</b> (F078)	1999		Not harmful	
	"Tax Exemption Guarantee"				
<b>British Virgin Islands</b>	<b>VG001</b> (F052)	1999		Not harmful	
	"Arising and remittance basis"				
	<b>VG002</b> (F053)	1999		Not harmful	
	"1% rate"				
	<b>VG003</b> (F054)	1999		Not harmful	
	"Pioneer industry exemption"				
	<b>VG004</b> (F055)	1999		Not harmful	
	"Exemption for newly constructed hotels"				
	<b>VG005</b> (F056)	1999		<b>HARMFUL</b>	2005
	"International Business companies"			( <i>doc. 4901/99</i> )	( <i>doc. 15434/05</i> )

<b>Wallis and Futuna Islands</b> <b>Mayotte</b>	<b>WF001</b> (F011) "Investment and Job Incentives"	1999	Not harmful	
	<b>YT001</b> (F013) "Temporary tax exemptions for companies"	1999	Not harmful	
	<b>YT002</b> (F014) "Tax deductions for productive investments"	1999	Not harmful	
	<b>YT003</b> (F015) "Capital contributions to certain companies"	1999	Not harmful	

### III. Other jurisdictions

NAME OF THE JURISDICTION	PREFERENTIAL TAX REGIMES Code by jurisdiction "Name of the regime"	STANDSTILL DATE <sup>7</sup> (whether covered by the scope of the OECD Forum on Harmful Tax Practices - FHTP)	ASSESSMENT	ROLLBACK DATE
<b>Andorra</b>	<b>AD001</b> "International Trading Companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>AD002</b> "International Intellectual Property companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>AD003</b> "Intra-Group finance companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>AD004</b> "Holding companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>United Arab Emirates</b>	<b>AE001</b> "Free Zones"	2017	<i>In the end reviewed under criterion 2.2 of</i>	

<sup>7</sup> Date of identification by the COCG

			<i>the EU listing exercise</i>	
<b>Antigua and Barbuda</b>	<b>AG001</b>	"International Business Corporations (IBC)"	2017	<b>HARMFUL</b> (doc. 6671/18)
	<b>AM001</b>	"Reduced Tax Rate for Large Exporters "	2017	<b>HARMFUL</b> (doc. 6671/18)
<b>Armenia</b>	<b>AM002</b>	"Governmentally approved projects outside Armenia"	2017	<b>HARMFUL</b> (doc. 6671/18)
	<b>BB001</b>	"International Business Companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)
<b>Barbados</b>	<b>BB002</b>	"International Financial Services"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)
	<b>BB003</b>	"Exempt Insurance Company"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)
	<b>BB004</b>	"Qualifying Insurance Company"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)
	<b>BB005</b>	"International Societies with Restricted Liability"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)
	<b>BB006</b>	"Shipping Regime"	2017	Not harmful
	<b>BB007</b>	"International Trusts"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)

	<b>BB008</b> "Fiscal Incentives Act"	2017	<b>HARMFUL</b> (doc. 6671/18)	
	<b>BB009</b> "Foreign Currency Earnings Credit (FCEC) / Credit for overseas projects or services"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Belize</b>	<b>BZ001</b> "International business company (IBC)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>BZ002</b> "Export processing zones (EPZ) enterprises"	2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>Brazil</b>	<b>BR001</b> "Export Processing Zone "	2017	Not harmful <sup>8</sup>	
<b>Botswana</b>	<b>BW001</b> "Botswana International Financial Services Centre Companies (BITCC)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Switzerland</b>	<b>CH001</b> "Cantonal administrative company status"	2012	<b>HARMFUL</b> (doc. 11133/13)	
	<b>CH002</b> "Cantonal mixed company status"	2012	<b>HARMFUL</b> (doc. 11133/13)	
	<b>CH003</b>	2012	<b>HARMFUL</b>	

<sup>8</sup> Following new information received from Brazil on this regime in November 2017 after sending the letter seeking commitment (doc. 6671/18): authorities made clear that the tax regime concerned has been designed to only benefit the most underdeveloped regions of Brazil.

	"Cantonal holding company status"			(doc. 11133/13)	
	<b>CH004</b> "Circular Number 8 of the Federal Tax Administration on principal structures"	2012		<b>HARMFUL</b> (doc. 11133/13)	
	<b>CH005</b> "Practice of the Federal Tax Administration regarding finance branches"	2012		<b>HARMFUL</b> (doc. 11133/13)	
<b>Cook Islands</b>	<b>CK001</b> "International Companies"	2017		<b>HARMFUL</b> (doc. 6671/18)	
	<b>CK002</b> "International Insurance Companies" (2008 Insurance Act class C)	2017		<b>HARMFUL</b> (doc. 6671/18)	
	<b>CK003</b> "Overseas insurance companies" (2008 Insurance Act class B)	2017		Assessment not finalised (unclear if gateway criterion met)	
	<b>CK004</b> "International Captive Insurance Companies" (2013 Captive Insurance Bill)	2017		<b>HARMFUL</b> (doc. 6671/18)	
	<b>CK005</b> "Encouragement of new industry or enterprise" (Development Investment Act, section 27A)	2017		<b>HARMFUL</b> (but not used and in the process of being	2018

			repealed at the time of the screening)	
	<b>CK006</b>	"Developing projects" (Income Tax Act, section 42)	2017	<b>HARMFUL</b> (doc. 6671/18)
<b>Chile</b>	<b>CL001</b>	"Business platform"	2017 (OECD FHTP)	Not harmful
<b>China</b>	<b>CN001</b>	"Reduced rate for new/high tech enterprises"	2017 (OECD FHTP)	Not harmful
	<b>CN002</b>	"Reduced rate for advanced technology service enterprises"	2017 (OECD FHTP)	Not harmful
<b>Colombia</b>	<b>CO001</b>	"Exempted income – income derived from software developed in Colombia"	2017 (OECD FHTP)	<b>HARMFUL</b> 2017
<b>Costa Rica</b>	<b>CR001</b>	"Free Zones"	2017 (OECD FHTP)	<b>HARMFUL</b> <sup>9</sup>
<b>Cabo Verde</b>	<b>CV001</b>	"International Business Centre"	2017	Not harmful
	<b>CV002</b>	"International financial institutions"	2017	<b>HARMFUL</b> (doc. 6671/18)
<b>Curacao</b>	<b>CW001</b>		2017	<b>HARMFUL</b>

<sup>9</sup> Under *de facto* monitoring by the COCG following Costa Rica's commitment made to the OECD FHTP (see doc. 9637/18).

	"E-zone companies"		(OECD FHTP)	(doc. 6671/18)	
	<b>CW002</b>		2017	<b>HARMFUL</b>	
	"Export companies"		(OECD FHTP)	(doc. 6671/18)	
	<b>CW003</b>		2017	<b>HARMFUL</b>	
	"Tax Exempt Entity"		(OECD FHTP)	(doc. 6671/18)	
<b>Dominica</b>	<b>DM001</b>		2017	<b>HARMFUL</b>	
	"International Business Companies"			(doc. 6671/18)	
	<b>DM002</b>		2017	<b>HARMFUL</b>	
	"Offshore Banking"			(doc. 6671/18)	
	<b>DM003</b>		2017	<b>HARMFUL</b>	
	"General incentive under Fiscal Incentives Act (FIA)"			(doc. 6671/18)	
<b>Fiji</b>	<b>FJ001</b>		2017	<b>HARMFUL</b>	
	"Exporting Companies"			(doc. 6671/18)	
	<b>FJ002</b>		2017	<b>HARMFUL</b>	
	"Income Communication Technology (ICT) Incentive"			(doc. 6671/18)	
<b>FJ003</b>	"Concessionary rate of tax for regional or global headquarters"		2017	<b>HARMFUL</b>	
				(doc. 6671/18)	
<b>Grenada</b>	<b>GD001</b>		2017	<b>HARMFUL</b>	
	"International companies"			(doc. 6671/18)	
	<b>GD002</b>		2017	<b>HARMFUL</b>	

	"Offshore Banking"			(doc. 6671/18)		
<b>Georgia</b>	<b>GD003</b>	"International Insurance"	2017	<b>HARMFUL</b> (doc. 6671/18)		
	<b>GD004</b>	"International trusts"	2017	<b>HARMFUL</b> (doc. 6671/18)		
	<b>GD005</b>	"Fiscal incentives under various Acts"	2017	<b>HARMFUL</b> (doc. 6671/18)		
	<b>GD006</b>	"Export processing / commercial free zones enterprises"	2017	<b>HARMFUL</b> (doc. 6671/18)		
	<b>GE001</b>	"International Financial Companies"	2017 (OECD FHTP)	Not harmful		
	<b>GE002</b>	"Free industrial zones (FIZ)"	2017	Not harmful <sup>10</sup>		
	<b>GE003</b>	"Special Trade Companies"	2017	Not harmful <sup>11</sup>		
	<b>GE004</b>	"Virtual Zone Person (VZP)"	2017 (OECD FHTP)	Not harmful		
	<b>Hong Kong SAR</b>	<b>HK001</b>		2017	<b>HARMFUL</b>	

<sup>10</sup> Following new information received from Georgia on this regime in November 2017 after sending the letter seeking commitment (doc. 6671/18): Georgia clarified the reasons why the regime is not ring-fenced.

<sup>11</sup> Following new information received from Georgia on this regime in November 2017 after sending the letter seeking commitment (doc. 6671/18): Georgia clarified the reasons why the regime is not ring-fenced.

	"Corporate treasury centres (CTC)"	(OECD FHTP)	(doc. 6671/18)	
	<b>HK002</b>	2017	<b>HARMFUL</b>	
	"Offshore funds"		(doc. 6671/18)	
	<b>HK003</b>	2017	<b>HARMFUL</b>	
	"Offshore Private Equity Funds"		(doc. 6671/18)	
	<b>HK004</b>	2017	<b>HARMFUL</b>	
	"Offshore Reinsurance"	(OECD FHTP)	(doc. 6671/18)	
	<b>HK005</b>	2017	<b>HARMFUL</b>	
	"Offshore captive insurance"	(OECD FHTP)	(doc. 6671/18)	
	<b>HK006</b>	2017	Not harmful	
	"Shipping Regime"	(OECD FHTP)		
	<b>HK007</b>	2017	Not harmful	
	"Qualifying debt instruments"			
	<b>HK008</b>	2017	Not harmful	
	"Profits tax concessions for aircraft lessors and aircraft leasing managers"	(OECD FHTP)		
<b>Israel</b>	<b>IL001</b>	2017	Not harmful	
	"Preferred company"	(OECD FHTP)		
<b>India</b>	<b>IN001</b>	2017	Not harmful	
	"Special Economic Zones (SEZS)"	(OECD FHTP)		
<b>Jamaica</b>	<b>JM001</b>	2017	<b>HARMFUL</b>	2014: abolished

	"Industrial (Export Related) Incentives"		(doc. 6671/18)	2017: end of benefits
<b>Jordan</b>	<b>JM002</b> "Special Economic Zones"	2017	Not harmful	
	<b>JO001</b> "Free Trade Zones"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>JO002</b> "Development Zones"	2018 (OECD FHTP)		
	<b>JO003</b> "Least Developed Zones"	2018		
<b>Saint Kitts and Nevis</b>	<b>JO004</b> "Aqaba Special Economic Zone"	2018		
	<b>KN001</b> "Offshore companies"	2017	<b>HARMFUL</b> (doc. 6671/18)	
	<b>KR001</b> "Foreign investment Zone (FIZ)"	2017	<b>HARMFUL</b> (doc. 6671/18)	
	<b>KR002</b> "Free Trade / Economic Zones (FTEZ)"	2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>Saint Lucia</b>	<b>LC001</b> "International Business Companies (IBC)"	2017	<b>HARMFUL</b> (doc. 6671/18)	
	<b>LC002</b>	2017	<b>HARMFUL</b>	

	"International Trusts"			(doc. 6671/18)		
<b>Liechtenstein</b>	<b>LC003</b> "Free trade Zones"	2017		<b>HARMFUL</b> (doc. 6671/18)		
	<b>LI001</b> "Tax Exempt Corporate Income - dividends and capital gains"	2011 (doc. 17081/11)		<b>HARMFUL</b> (doc. 14784/17)		
	<b>LI002</b> "The special regime for Private Asset Structures (PAS)"	2011 (doc. 17081/11)		Out of scope (doc. 14784/17)		
	<b>LI003</b> "Interest deduction on equity (Allowance for Corporate Equity - ACE)"	2016		<b>HARMFUL</b> (doc. 14784/17)		
<b>Morocco</b>	<b>LI004</b> "Royalty box"	2016		Not assessed (abolished before)		
	<b>MA001</b> "Coordination Centres"	2017		<b>HARMFUL</b> (doc. 6671/18)		
	<b>MA002</b> "Export Enterprises"	2017		<b>HARMFUL</b> (doc. 6671/18)		
	<b>MA003</b> "Export Free Zones (EFZ) or Free Trade Zones (FTZ)"	2017		<b>HARMFUL</b> (doc. 6671/18)		
	<b>MA004</b> "Offshore Banks"	2017		Not harmful in practice		

				(subgroup meeting of 04/05/2018)	
	<b>MA005</b>	"Offshore Holding Companies"	2017	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MA006</b>	"Regional or International Headquarters"	2018		
<b>Macao SAR</b> (changed status in 1999)	<b>MO001</b>	"Offshore companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Mauritius</b>	<b>MU001</b>	"Global Business Company 1 (GBC 1)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MU002</b>	"Global Business Company 2 (GBC 2)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MU003</b>	"Freeport Zone"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MU004</b>	"Shipping Regime"	2017 (OECD FHTP)	Not Harmful	
	<b>MU005</b>	"Captive Insurance"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MU006</b>	"Banks Holding a Banking Licence under the Banking Act"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	

	2004"				
	<b>MU007</b>	"Global treasury activities"	2017 (OECD FHTP)	Not Harmful	
	<b>MU008</b>	"Global headquarter administration"	2017 (OECD FHTP)	Not Harmful	
	<b>MU009</b>	"Investment Banking"	2017 (OECD FHTP)	Not Harmful	
<b>Maldives</b>	<b>MV001</b>	"Reduced tax"	2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>Malaysia and Labuan Island</b>	<b>MY001</b>	"Labuan Island - International Business and Financial Centre (IBFC)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MY002</b>	"Labuan Island - Financing and Leasing"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MY003</b>	"International trading company"	2017	Not Harmful	
	<b>MY004</b>	"Foreign fund management"	2017 (OECD FHTP)	Not Harmful	
	<b>MY005</b>	"Special economic regions"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MY006</b>		2017	<b>HARMFUL</b>	2017

	"Treasury management centre (TMC)"	(OECD FHTP)		
	<b>MY007</b>	2017	<b>HARMFUL</b>	
	"Pioneer Status"	(OECD FHTP)	(doc. 6671/18)	
	<b>MY008</b>	2017	<b>HARMFUL</b>	
	"Biotechnology industry"	(OECD FHTP)	(doc. 6671/18)	
	<b>MY009</b>	2017	Not Harmful	
	"Approved Service Projects"			
	<b>MY010</b>	2017	Not Harmful	
	"Green technology services"	(OECD FHTP)		
	<b>MY011</b>	2017	<b>HARMFUL</b>	
	"MSC Malaysia Status"	(OECD FHTP)	(doc. 6671/18)	
	<b>MY012</b>	2017	<b>HARMFUL</b>	
	"Headquarters"	(OECD FHTP)	(doc. 6671/18)	
	<b>MY013</b>	2017	<b>HARMFUL</b>	
	"Inward re-insurance and offshore insurance "	(OECD FHTP)	(doc. 6671/18)	
<b>Namibia</b>	<b>NA001</b>	2017	<b>HARMFUL</b>	
	"Export Processing Zones (EPZ)"		(doc. 6671/18)	
	<b>NA002</b>	2017	<b>HARMFUL</b>	
	"Exporters"		(doc. 6671/18)	

<b>Niue</b>	<b>NU001</b>	"International Business Companies Act of 1994 (IBC)"	2017	Abolished in 2006 <sup>12</sup>	
<b>Panama</b>	<b>PA001</b>	"Regional Headquarters" (including the Multinational Companies Headquarters regime)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>PA002</b>	"Free Zones Act"	2017	Out of scope	
	<b>PA003</b>	"Colon FZ"	2017	Not harmful	
	<b>PA004</b>	"Panama-Pacific Special Economic Area"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>PA005</b>	"Foreign Owned Call Centres "	2017	<b>HARMFUL</b> (doc. 6671/18)	
	<b>PA006</b>	"Shipping Regime"	2017 (OECD FHTP)	Not harmful	
	<b>PA007</b>	"Intellectual Property - City of Knowledge"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Peru</b>	<b>PE001</b>	"CETICOS (now ZED)"	2017	Not Harmful	
	<b>PE002</b>		2017	Not Harmful	

<sup>12</sup> This information was received from Niue after the COCG sent them a letter seeking commitment (doc. 6671/18).

	"Tacna Free Zone"	(OECD FHTP)		
<b>Seychelles</b>	<b>SC001</b> "International Business Companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC002</b> "Free zones"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC003</b> "Offshore banks (OB)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC004</b> "Offshore insurance"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC005</b> "Seychelles special license companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC006</b> "Intellectual Property"	2017 (OECD FHTP)	Non existent	
	<b>SC007</b> "Securities Business under the Securities act"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC008</b> "Fund Administration Business"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC009</b> "Reinsurance Business"	2017 (OECD FHTP)	Not Harmful	
<b>Singapore</b>	<b>SG001</b> "Export of services incentive"	2017 (OECD FHTP)	Not Harmful	

<b>SG002</b>	"Offshore insurance incentive"	2017 (OECD FHTP)	<b>HARMFUL</b> (2017 screening)	2017
<b>SG003</b>	"Legal service"	2017 (OECD FHTP)	<b>HARMFUL</b> (2017 screening)	2017
<b>SG004</b>	"Financial services sector incentives"	2017 (OECD FHTP)	Not Harmful	
<b>SG005</b>	"Enhanced headquarters incentive package"	2017 (OECD FHTP)	<b>HARMFUL</b> (IP components) (2017 screening)	2017
<b>SG006</b>	"Double Tax Deduction for Internationalisation (DTDI)"	2017	Out of scope	
<b>SG007</b>	"International Growth Scheme"	2017 (OECD FHTP)	<b>HARMFUL</b> (2017 screening)	2017
<b>SG008</b>	"Maritime sector incentive"	2017 (OECD FHTP)	Not Harmful	
<b>SG009</b>	"R&D / IP deductions"	2017	Out of scope	
<b>SG010</b>	"Pioneer Service Companies (PSC) for HQ activities"	2017 (OECD FHTP)	<b>HARMFUL</b> (IP components) (2017 screening)	2017
<b>SG011</b>		2017	Not Harmful	

	"Aircraft Leasing Scheme (ALS)"	(OECD FHTP)		
	<b>SG012</b>	2017	Not Harmful	
	"Finance and Treasury Centre (FTC)"	(OECD FHTP)		
<b>San Marino</b>	<b>SM001</b>	2017	<b>HARMFUL</b>	2017
	"Financing"	(OECD FHTP)	(2017 screening)	
	<b>SM002</b>	2017	<b>HARMFUL</b>	2017
	"Intellectual Property"	(OECD FHTP)	(2017 screening)	
	<b>SM003</b>	2017	<b>HARMFUL</b>	
	"New companies"	(OECD FHTP)	(doc. 6671/18)	
	<b>SM004</b>	2017	<b>HARMFUL</b>	
	"High-tech start-up companies"	(OECD FHTP)	(doc. 6671/18)	
<b>Thailand</b>	<b>TH001</b>	2017	<b>HARMFUL</b>	
	"International Headquarters (IHQ)"	(OECD FHTP)	(doc. 6671/18)	
	<b>TH002</b>	2017	<b>HARMFUL</b>	
	"International Trading Centre (ITC)"	(OECD FHTP)	(doc. 6671/18)	
	<b>TH003</b>	2017	<b>HARMFUL</b>	
	"Regional Operating Headquarters (ROH)"	(OECD FHTP)	(doc. 6671/18)	
	<b>TH004</b>	2017	<b>HARMFUL</b>	
	"Treasury Centre (TC)"	(OECD FHTP)	(doc. 6671/18)	
<b>Tunisia</b>	<b>TN001</b>	2017	<b>HARMFUL</b>	
	"Export promotion incentives"	(OECD FHTP)	(doc. 6671/18)	

	<b>TN002</b> "Offshore financial services"	2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>Turkey</b>	<b>TR001</b> "Technology Development Zones"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>TR002</b> "Corporate Tax Law Provision 5/B (new IP regime)"	2017 (OECD FHTP)	Not harmful	
	<b>TR003</b> "Free zones"	2017 (OECD FHTP)	Not harmful	
	<b>TR004</b> "Regional Headquarters"	2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>Trinidad and Tobago</b>	<b>TT001</b> "Free zones"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>TW001</b> "Free Trade Zone" (including the International Airport Park Development regime)	2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>Taiwan</b>	<b>UY001</b> "Free zones"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>UY002</b> "Shared service centre"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>UY003</b> "Financial company reorganisation"	2017 (OECD FHTP)	Not assessed (abolished before)	2016
<b>Uruguay</b>				

	<b>UY004</b> "General powers under Law 16,906" (benefits for biotechnology)	2017	Not harmful	
	<b>UY005</b> "Holding company regime / source principle taxation"	2017	Not assessed (out of scope)	
	<b>UY006</b> "Software industry incentives" (benefits under lit. S art. 52 for biotechnology and for software)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>United States of America</b>	<b>US001</b> "Delaware - Exemption of Investment Holding Companies, Firms managing Intangible Investments of Mutual Funds"	2017	Not Harmful	
	<b>US002</b> "Delaware - Deduction of interest from affiliated companies"	2017	Not Harmful	
	<b>US003</b> "Foreign Derived Intangible Income (FDII)"	2018 (OECD FHTP)		
<b>Saint Vincent and the Grenadines</b>	<b>VC001</b> "International Business Companies (IBC)"	2017	<b>HARMFUL</b> (doc. 6671/18)	
	<b>VC002</b> "International trusts"	2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>US Virgin Islands</b>	<b>VI001</b>	2017	<b>HARMFUL</b>	

	"Economic Development Programme"			(doc. 6671/18)	
	<b>VI002</b> "Exempt companies"		2017	<b>HARMFUL</b> (doc. 6671/18)	
	<b>VI003</b> "International Banking Center Regulatory Act"		2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>Viet Nam</b>	<b>VN001</b> "Export processing zones"		2017	Not harmful (subgroup meeting of 04/05/2018)	
	<b>VN002</b> "Industrial Parks/Zones"		2018		
	<b>VN003</b> "IP Benefits"		2018 (OECD FHTP)		
	<b>VN004</b> "Economic Zones"		2018 (OECD FHTP)		
	<b>VN005</b> "Disadvantaged Areas"		2018 (OECD FHTP)		
<b>Samoa</b>	<b>WS001</b> "Offshore Business"		2017	<b>HARMFUL</b> (doc. 6671/18)	
<b>South Africa</b>	<b>ZA001</b> "Special Economic Zones"		2017	Not Harmful	