



Council of the
European Union

Brussels, 11 October 2018
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FISC 307

DECLASSIFICATION

of document:	11167/18 RESTREINT UE/EU RESTRICTED
dated:	13 July 2018
new status:	Public
Subject:	Draft assessment of the implementation of commitments

Delegations will find attached the declassified version of the above document.

The text of this document is identical to the previous version.



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NOTE

From:	Commission services
To:	Code of Conduct Group (Business Taxation)
Subject:	Draft assessment of the implementation of commitments

Delegations will find attached a document from the Commission services with a view to the Code of Conduct Group (Business Taxation) meeting on 24 July 2018.

DECLASSIFIED

Draft assessment of the implementation of commitments

Code of Conduct Group (business taxation)

Cabo Verde

Cabo Verde sent a request to join the Global Forum on transparency and exchange of information on 29 June 2018. On 10 July 2018, the Chair of the Global Forum accepted the request of Cabo Verde. Cabo Verde submitted to the COCG the relevant exchange of letters.

Recommendation

Cabo Verde has completed its commitment related to criterion 1.2 and should be removed from this section of the Annex II.

Question to delegations

Do you agree with the above assessment and recommendation?

Trinidad and Tobago

Trinidad and Tobago is a member of the Inclusive Framework on BEPS since November 2017.

Recommendation

Trinidad and Tobago has completed its commitment related to criterion 3.1 and the mention of its commitment to comply with criterion 3.1 should therefore be deleted from Annex I.

Question to delegations

Do you agree with the above assessment and recommendation?

Turkey

Turkey ratified the MAC on 26 November 2017 and deposited its instrument of ratification on 26 March 2018. The Convention is scheduled to enter into force on 1 September 2018.

Recommendation

Turkey has completed its commitment related to criterion 1.3 and should be removed from this sections of the Annex II.

Question to delegations

Do you agree with the above assessment and recommendation?

United Arab Emirates

United Arab Emirates is a member of the Inclusive Framework on BEPS since May 2018

Recommendation

United Arab Emirates has completed its commitment related to criterion 3.1 and should be removed from this section of the Annex II

Question to delegations

Do you agree with the above assessment and recommendation?