



Council of the
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DECLASSIFICATION

of document: 11167/1/18 REV 1 RESTREINT UE/EU RESTRICTED
dated: 17 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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European Union

**Brussels, 17 July 2018
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**11167/1/18
REV 1**

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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

Bosnia and Herzegovina

On 16 July 2018 it was announced that Bosnia and Herzegovina became a member of the Global Forum on transparency and exchange of information.

Recommendation

Bosnia and Herzegovina 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?

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?

Swaziland

Swaziland sent a request to join the Global Forum on transparency and exchange of information on 7 June 2018. Such letter was also sent to the Code of Conduct Group for reference. On 16 July 2018 it was announced that Swaziland became a member of the Global Forum.

Recommendation

Swaziland 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?