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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 updated 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<sup>2</sup> 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<sup>3</sup> 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 repeal consisted in a closure to new entrants, the end of the benefits may occur some years after ("grandfathering"), which entailed in some cases a follow-up rollback notification.

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<sup>2</sup> See COCG guidance on the notification of tax measures under paragraph E of the Code (doc. 5814/3/18, pages 84-89)

<sup>3</sup> Ibid.

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 663 preferential regimes (including 280 in 1998-1999), 263 of which were deemed harmful and have been (or are being) rolled back.

## I. Preferential regimes of EU Member States<sup>4</sup>

MEMBER STATE	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category) "Name of the regime"	STANDSTILL DATE <sup>5</sup>	ASSESSMENT	ROLLBACK DATE
AUSTRIA	AT001 (AAM002b/A017)	1999	<b>HARMFUL</b> (doc. 14313/99)	2002 (doc. 14361/03)
	"Holdings ( <i>Schachtelbegünstigung</i> - intra group relief)"			
	AT002 (A018)	1999	Not harmful	
	"Private foundations ( <i>Stiftungen</i> )"			
	AT003 (BAM006/B014)	1999	Not harmful	
	"Certain exemptions from corporate tax"			
	AT004 (E029)	1999	Not harmful	
	"Participation Fund Companies"			
AT005 (EAM004/E039)	1999	Not harmful		
"Investment allowance"				
AT006 (EAM009/E040)	1999	<b>HARMFUL</b> (doc. 14313/99)	2002 (doc. 14361/03)	
"Tax exemptions"				

<sup>4</sup> Including Gibraltar with regard to the UK: see below.

<sup>5</sup> Date of initial identification by the COCG or later notification by the Member State concerned. Initial identifications: Annex C of doc. 14313/99; 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>AT007</b> (CAM007/C026) "R&D Allowance"	1999	Not harmful	
<b>BELGIUM</b>	<b>BE001</b> (A001) "Co-ordination Centres"	1998	<b>HARMFUL</b> (doc. 14313/99)	2002: amended (doc. 14812/02) 2006: amended 2011: end of grandfathering (doc. 10857/11)
	<b>BE002</b> (A002) "Distribution Centres"	1998	<b>HARMFUL</b> (doc. 14313/99)	2002: amended (doc. 14812/02) 2005: abolished (doc. 9655/06)
	<b>BE003</b> (A003) "Service Centres"	1998	<b>HARMFUL</b> (doc. 14313/99)	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 (D001)</b> "Employment and (T) Zones"	1999	Not harmful	
<b>BE007 (D002)</b> "Incentives for Investment in Certain Regions"	1999	Not harmful	
<b>BE008 (D003)</b> "Re-Conversion Zones"	1999	Not harmful	
<b>BE009 (E001)</b> "US Foreign Sales Corporations Ruling"	1999	<b>HARMFUL</b> (doc. 14313/99)	2004 (doc. 14361/03)
<b>BE010 (E002)</b> "Informal Capital Ruling"	1999	<b>HARMFUL</b> (doc. 14313/99)	2002 (doc. 14361/03)
<b>BE011 (AAM010/A019)</b> "Holdings"	1999	Not harmful	
<b>BE012 (EAM001/E041)</b> "Investment funds"	1999	Not harmful	
<b>BE013 (Z001)</b> "Measure aimed at determining the level of taxation of foreign companies operating in Belgium, without legal personality or probative accounts"	1999	Not harmful	
<b>BE014</b> "Patent Income Deduction (PID)" (old patent box)	2008	Not assessed (doc. 16084/1/08)	30/06/2021 : end of grandfathering

<b>BULGARIA</b>	<b>BE015</b> "Profit Participating Loan"	2008	Not assessed (doc. 10200/1/09)	
	<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	Not harmful (doc. 14364/18)	
	<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 grandfathering (doc. 10879/06)



<b>CYPRUS</b>	<b>BG006</b>	"Tonnage tax" (Shipping Regime)	2006	Not harmful		
	<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 grandfathering (doc. 13213/03)	
	<b>CY002</b>	"Insurance Companies"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)	
	<b>CY003</b>	"International Financial Services Companies"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of grandfathering	

				(doc. 13213/03)
<b>CY004</b>	"International Banking Units"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
<b>CY005</b>	"International general and limited partnerships"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
<b>CY006</b>	"(International) Collective Investment Schemes"	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2006: end of grandfathering (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

					grandfathering (doc. 13213/03)
<b>CY011</b>	2003			Not harmful	
"Companies listed at the Cyprus Stock Exchange (CSE)"					
<b>CY012</b>	2003			<b>HARMFUL</b> (doc. 13213/03)	2003 (doc. 13213/03)
"Export of goods"					
<b>CY013</b>	2003			Not harmful	
"Co-operative societies"					
<b>CY014</b>	2003			Not harmful	
"Auxiliary tourist buildings or projects"					
<b>CY015</b>	2003			Not harmful	
"Holdings" (treatment of foreign dividend)					
<b>CY016</b>	2003			Not harmful	
"Foreign Branches"					
<b>CY017</b>	2010			Not assessed (doc. 16766/10)	
"Change in the legislation regarding taxation of interest and the participation exemption"					
<b>CY018</b>	2013			<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16) 30/06/2021: end of grandfathering
"Intellectual Property tax" (old patent box)					

	<b>CY019</b>		2017	Not harmful (doc. 10047/17)	
	"Patent box " (new patent box)				
	<b>CY020</b>		2018		
	"Notional interest deduction"				
<b>CZECH REPUBLIC</b>	<b>CZ001</b>		2003	<b>HARMFUL</b> (doc. 13213/03)	2004 (doc. 9427/05)
	"Investment incentives"				
<b>GERMANY</b>	<b>DE001 (C002)</b>		1999	Not harmful	
	"Shipping Regime - Tonnage Tax"				
	<b>DE002 (C021)</b>		1999	Not harmful	
	"Special Allowances - Agriculture and Forestry"				
	<b>DE004 (D005)</b>		1999	Not harmful	
	"Special Depreciation - Business Investment in former DDR and West Berlin"				
	<b>DE005 (D006)</b>		1999	Not harmful	
	"Investment Grants - Equipment in Former DDR and West Berlin"				
	<b>DE006 (D007)</b>		1999	Not harmful	
	"Tax Advantages - Commercial Investment in BRD/DDR Border Area Germany"				
<b>DE007 (E010)</b>		1999	Not harmful		
"Special Depreciation for SMEs"					

	<b>DE008</b> (E022) "Rollover of Capital Gains"	1999	Not harmful	
	<b>DE009</b> (E031) "Limits on Taxes on Commercial Income"	1999	Not harmful	
	<b>DE010</b> (AAM019/A021) "Control and coordination centres of foreign companies in Germany"	1999	<b>HARMFUL</b> (doc. 14313/99)	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 (E005)</b> "Foreign business Operations Relief"	1999	Not harmful	
	<b>DK004 (E014)</b> "Scheme for Early Depreciation of Certain Assets"	1999	Not harmful	
	<b>DK005 (AAM021/A023)</b> "Holding Companies"	1999	<b>HARMFUL</b> (doc. 14313/99)	2001 (doc. 14812/02)
<b>ESTONIA</b>	<b>EE001</b> "New Investment Funds Act"	2018	Out of scope (doc. 9637/18)	
<b>GREECE</b>	<b>EL001 (B011)</b> "Offices of Foreign Companies (Law 89/67 Offices)"	1998	<b>HARMFUL</b> (doc. 14313/99)	2002: abolished (doc. 8848/02) 2006: end of grandfathering (doc. 14812/02)
	<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</b> (E024) "Small Islands Income Tax Reduction"	1999	Not harmful	
<b>EL007</b> (E026) "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	

<b>SPAIN</b>	<b>ES001 (A004)</b> "Basque Country - Co-ordination Centres"	1998	(doc. 9637/18)	<b>HARMFUL</b> (doc. 14313/99)	2002 (docs. 8848/02 and 14812/02)
	<b>ES002 (A005)</b> "Navarra - Co-ordination Centres"	1998		<b>HARMFUL</b> (doc. 14313/99)	2002 (docs. 8848/02 and 14812/02)
	<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</b> (E016) "Investment Tax Credits"	1999	Not harmful	
<b>ES011</b> (E027) "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. 14313/99)	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) 30/06/2021: end of grandfathering

					(doc. 14364/18)
<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) 30/06/2021: end of grandfathering (doc. 14364/18)
<b>ES020</b>	"Navarra - partial exemption for income from certain intangible assets" (old patent box)	2014		<b>HARMFUL</b> (doc. 16553/1/14)	2017 (doc. 14784/17) 30/06/2021: end of grandfathering (doc. 14364/18)
<b>ES021</b>	"Reduction of income derived from certain intangible assets" (new patent box)	2016		<b>HARMFUL</b> (doc. 14784/17)	2018 (doc. 14364/18)
<b>ES022</b>	"Navarra - Reduction of income derived from certain intangible assets " (new patent box)	2016		<b>HARMFUL</b> (doc. 14784/17)	2018 (doc. 14364/18)
<b>ES023</b>	"Basque country (Álava, Guipúzcoa and Vizcaya) - Partial reduction for the exploitation of intellectual and industrial property" (new patent box)	2016		<b>HARMFUL</b> (doc. 14784/17)	2018 (doc. 14364/18)

<b>FINLAND</b>	<b>FI001 (B008)</b> "Åland Islands: Captive Insurance"	1998	<b>HARMFUL</b> (doc. 14313/99)	2003 (doc. 14812/02)
	<b>FI002 (C009)</b> "Ice-Class Investment Allowance"	1999	Not harmful	
	<b>FI003 (D020)</b> "Accelerated Depreciation; Investments in Developing Regions"	1999	Not harmful	
<b>FRANCE</b>	<b>FR001 (A006)</b> "Headquarters and Logistic Centres"	1998	<b>HARMFUL</b> (doc. 14313/99)	2003 (doc. 14361/03)
	<b>FR002 (A012)</b> "Royalty Income - Patents"	1998	<b>HARMFUL</b> (doc. 14313/99)	2002 (doc. 14812/02)
	<b>FR003 (C005)</b> "Shipping Regime "	1999	Not harmful	
	<b>FR004 (C013)</b> "Tax credit for research"	1998	Not harmful	
	<b>FR005 (D012)</b> "Corsica Incentives 1,2,3"	1999	Not harmful	
	<b>FR006 (D013)</b> "Tax Free Zones - ZFU"	1999	Not harmful	
	<b>FR007 (D014)</b> "Enterprise Zones"	1999	Not harmful	

	<b>FR008 (D015)</b> "Overseas Departments"	1999	Not harmful	
	<b>FR009 (D016)</b> "Nord-Pas-de-Calais - Privileged Investment Zone"	1999	Not harmful	
	<b>FR010 (E006)</b> "Bénéfice Mondial and Bénéfice Consolidé"	1999	Not harmful	
	<b>FR011 (E008)</b> "Newly Created Companies"	1999	Not harmful	
	<b>FR012 (E025)</b> "St Martin and St Barthélemy"	1999	Not harmful	
	<b>FR013 (E028)</b> "Venture Capital Companies"	1999	Not harmful	
	<b>FR014 (E034)</b> "Tax Credits for Job-creating Investments"	1999	Not harmful	
	<b>FR015 (E035)</b> "Tax Credits for Staff Training Costs"	1999	Not harmful	
	<b>FR016 (A023)</b> "Holding de participations étrangères"	1999	Not harmful	
	<b>FR017 (BAM044/B019)</b> "Centrales de trésorerie / Finance centres"	1999	Not harmful	

	<p><b>FR018</b> (BAM061/B020) "Provisions for risks relating to medium and long term credit operations carried out by banks and credit institutions"</p> <p><b>FR019</b> (BAM062/B021) "Technical provisions for insurance and reinsurance undertakings"</p> <p><b>FR020</b> ( AAM052/A024) "Holding companies with shareholdings in foreign companies"</p> <p><b>FR021</b> (CAM058/C026) "Provisions for Renewal of Mineral Reserves"</p> <p><b>FR022</b> (CAM059/C027) "Provision for Renewal of Oil and Gas Reserves"</p> <p><b>FR023</b> (EAM045/E044) "Tax credit for membership of a 'groupement de prevention agréé'"</p> <p><b>FR024</b> (EAM051/E045) "Exemption from corporation tax on takeover of ailing companies"</p>	<p>1999</p> <p>1999</p> <p>1999</p> <p>1999</p> <p>1999</p> <p>1999</p> <p>1999</p>	<p>Not harmful</p> <p>Not harmful</p> <p>Not harmful</p> <p><b>HARMFUL</b> <i>(doc. 14313/99)</i></p> <p><b>HARMFUL</b> <i>(doc. 14313/99)</i></p> <p>Not harmful</p> <p>Not harmful</p>	<p></p> <p></p> <p></p> <p>2003 <i>(doc. 14361/03)</i></p> <p>2003 <i>(doc. 14361/03)</i></p> <p></p>
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	<p><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"</p> <p><b>FR026</b> (EAM054/E047) "Distribution by certain companies of capital gains arising 1999 on liquidation"</p> <p><b>FR027</b> (EAM055/E048) "Provisions to cover price increases"</p> <p><b>FR028</b> (EAM056/E049) "Provisions for setting up foreign branches"</p> <p><b>FR029</b> (EAM057/E050) "Provision for employee start-up loans"</p> <p><b>FR030</b> (EAM060/E051) "Provisions for risks relating to medium-term credit transactions by firms carrying out works or selling abroad"</p> <p><b>FR031</b> (EAM064/E052) "Long-term capital gains on FCPR and SCR securities"</p> <p><b>FR032</b> (EAM066/E053) "Carryover of losses on merger (consent)"</p>	1999	Not harmful	
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	<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>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"	1999	Not harmful	



	recovery financing (SOFERGIE)"				
	<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>CROATIA</b>	<b>HR001</b> "Corporate Income Tax Act"	2013		Not harmful (doc. 10608/14)	
	<b>HR002</b> "Hill and Mountain Areas Act"	2013		Not harmful (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 was deemed relevant: see HR012)	
<b>HR011</b> "Investment Promotion Act (2017)"	2018	Out of scope (doc. 14364/18)	
<b>HR012</b> "Ordinance on the procedure of concluding advance pricing agreements"	2018	Out of scope (doc. 14364/18)	

<b>HUNGARY</b>		2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering <i>(doc. 13213/03)</i>
<b>HU001</b>	"Offshore companies"	2003	<i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering <i>(doc. 13213/03)</i>
<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>HU007</b>	"Interest from affiliated companies"	2004	No broad consensus on whether the measure is harmful <i>(doc. 15434/05)</i>	Abolished <i>(doc. 14364/18)</i>
<b>HU008</b>	"Royalty income"	2004	Not harmful	

<b>IRELAND</b>	<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) 30/06/2021: end of grandfathering
	<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. 14313/99)	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> "Mining Taxation"	1999	Not harmful	
	<b>IE004 (C024)</b> "10% Manufacturing Rate"	1999	<b>HARMFUL</b> (doc. 14313/99)	2002: phase out (doc. 8848/02) 2011: end of grandfathering

					(doc. 10857/11)
<b>IE005</b> (C025) "Petroleum Taxation"	1999		<b>HARMFUL</b> (doc. 14313/99)	2002: tax rate increased (doc. 8848/02)	
<b>IE006</b> (D017) "Shannon Airport Zone (SAZ)"	1999		<b>HARMFUL</b> (doc. 14313/99)	2002: phase out (doc. 8848/02) 2006: end of grandfathering (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. 14313/99)	2001: abolished (doc. 8842/02) 2011: end of grandfathering (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>ITALY</b>	<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>IT001</b> (B002) "Trieste Financial Services and Insurance centre"	1998	<b>HARMFUL</b> (doc. 14313/99)	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 activities"	1999	Not harmful	
	<b>IT013</b> (DAM086/D025) "Regional Incentives : South of Italy (Mezzogiorno)"	1999	Not harmful	

<b>LITHUANIA</b>	<b>IT014</b> (CAM080/C047) "Incentives for scientific research"	1999	Not harmful	
	<b>IT015</b> "Holdings"	2004	Out of scope (doc. 9805/04)	
	<b>IT016</b> "International Tax Ruling Practice"	2004	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) 30/06/2021: end of grandfathering
	<b>IT018</b> "Patent box" (new patent box)	2015	Not harmful (doc. 10047/17)	
	<b>IT019</b> "Notional Interest Deduction"	2018	Not harmful (doc. 14364/18)	
	<b>LT001</b> "Free Economic Zones"	2003	<b>HARMFUL</b> (doc. 13213/03)	2004: abolished 2017: end of grandfathering (doc. 13213/03)
	<b>LT002</b> "Benefits in respect of reinvested profits"	2003	Not harmful	



	<b>LT003</b>	2003	2003	<b>HARMFUL</b> (doc. 13213/03)	2003 (doc. 13213/03)
	"Enterprises with foreign invested capital"				
	<b>LT004</b>	2003	2003	<b>HARMFUL</b> (doc. 13213/03)	2003: abolished 2010: end of grandfathering (doc. 13213/03)
	"Strategic investors"				
	<b>LT005</b>	2017	2017	Not harmful, but annual monitoring (doc. 14784/17)	
	"Special tax zones" (Intellectual Property components)				
	<b>LT006</b>	2018	2018	Not assessed, but annual monitoring (doc. 14364/18)	
	"Review of the corporate income tax regime for special tax zones"				
	<b>LT007</b>	2018	2018		
	"New special corporate income tax regime for patented assets and copyrighted software" (patent box)				
<b>LUXEMBOURG</b>	<b>LU001 (A007)</b>	1998	1998	<b>HARMFUL</b> (doc. 14313/99)	1996: abolished 2002: end of grandfathering (doc. 14812/02)
	"Co-ordination Centres"				
	<b>LU002 (A013)</b>	1998	1998	<b>HARMFUL</b> (doc. 14313/99)	2005 (doc. 9427/05) 2011: end of
	"Tax Exempt 1929 Holding Companies"				

				grandfathering (doc. 10857/11)
<b>LU003 (B003)</b> "Finance Companies"	1998		<b>HARMFUL</b> (doc. 14313/99)	1996: abolished 2002: end of grandfathering (doc. 14812/02)
<b>LU004 (B007)</b> "Provisions for Fluctuations in Reinsurance"	1998		<b>HARMFUL</b> (doc. 14313/99)	2002: abolished 2007: end of grandfathering (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> "Application of the parent company/subsidiary system to resident companies with share capital (SOPARFI)"	1999		Not harmful	

	<b>LU009</b> (CAM106/C050) "Depreciation of equipment and tools used solely for scientific or technical research operation"	1999	Not harmful	
	<b>LU010</b> (CAM107/C051) "Shipping Regime"	1999	Not harmful	
	<b>LU011</b> (EAM103/E066) "Investment funds"	1999	Not harmful	
	<b>LU012</b> (EAM109/E067) "Venture Capital investment certificates"	1999	Not harmful	
	<b>LU013</b> (Z002) "Finance Branches"	1999	<b>HARMFUL</b> (doc. 14313/99)	2001 (doc. 14812/02)
	<b>LU014</b> "Intellectual property" (old patent box)	2008	<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16) 30/06/2021: end of grandfathering
	<b>LU015</b> "Group Financing Companies - Advance Confirmation of Margin (Circular n° 164/2 of 28 January 2011)"	2010	Not assessed (doc. 10857/11)	
	<b>LU016</b> "Administrative circulaire – Traitement fiscal des sociétés exerçant des transactions de financement intra-groupe"	2017	Not assessed (doc. 10047/17)	

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

					(doc. 13213/03)
<b>MT003</b>	"Offshore banking companies / Banking companies"	2003		<b>HARMFUL</b> (doc. 13213/03)	1996: abolished 2004: end of grandfathering (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 grandfathering (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 grandfathering (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) 30/06/2021: end of grandfathering
	<b>MT014</b> "Notional Interest Deduction"	2018	Not harmful (doc. 14364/18)	
<b>NETHERLANDS</b>	<b>NL001 (A008)</b> "Cost Plus Ruling"	1998	<b>HARMFUL</b> (doc. 14313/99)	2001: abolished 2006: end of grandfathering (doc. 14812/02)
	<b>NL002 (A009)</b> "Resale Minus Ruling"	1998	<b>HARMFUL</b> (doc. 14313/99)	2001: abolished 2006: end of grandfathering (doc. 14812/02)

	<p><b>NL003 (A010)</b> "Intra-Group Finance Activities"</p>	1998	<p><b>HARMFUL</b> (doc. 14313/99)</p>	<p>2001: abolished 2006: end of grandfathering (doc. 14812/02)</p>
	<p><b>NL004 (A014)</b> "Holding Companies"</p>	1998	<p><b>HARMFUL</b> (doc. 14313/99)</p>	<p>2003 (doc. 14812/02)</p>
	<p><b>NL005 (A015)</b> "Royalties"</p>	1998	<p><b>HARMFUL</b> (doc. 14313/99)</p>	<p>2001: abolished 2006: end of grandfathering (doc. 14812/02)</p>
	<p><b>NL006 (B004)</b> "International Group Financing"</p>	1998	<p><b>HARMFUL</b> (doc. 14313/99)</p>	<p>2004 (doc. 9655/06) 2011: end of grandfathering (doc. 10857/11)</p>
	<p><b>NL007 (B005)</b> "Finance Branch"</p>	1998	<p><b>HARMFUL</b> (doc. 14313/99)</p>	<p>2001: abolished 2006: end of grandfathering (doc. 14812/02)</p>
	<p><b>NL008 (C007)</b> "Shipping Regime"</p>	1999	<p>Not harmful</p>	

NL009 (C015)	1999	Not harmful	
"Tax credits for investments in energy saving equipment"			
NL010 (D019)	1999	Not harmful	
"Accelerated Depreciation of new buildings in certain regions"			
NL011 (E003)	1999	<b>HARMFUL</b> (doc. 14313/99)	2001: abolished 2006: end of grandfathering (doc. 14812/02)
"US Foreign Sales Corporations Ruling"			
NL012 (E004)	1999	<b>HARMFUL</b> (doc. 14313/99)	2003 (doc. 14812/02)
"Informal Capital Ruling"			
NL013 (E018)	1999	Not harmful	
"Investment Allowance"			
NL014 (Z003)	1999	<b>HARMFUL</b> (doc. 14313/99)	2001: abolished 2006: end of grandfathering (doc. 14812/02)
"Non Standard Rulings (including Greenfield-rulings)"			
NL015 (CAM110/C053)	1999	Not harmful	
"Film industry"			
NL016	2007	<b>HARMFUL</b> (doc. 16553/1/14)	2017: abolished 30/06/2021: end
"Innovation box" (old patent box)			



						of grandfathering
<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>PL001</b>	"Special Economic Zones (original rules)"	2003		<b>HARMFUL</b> (doc. 13213/03)	2011: end of grandfathering (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		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		Not harmful (doc. 14364/18)		
<b>PL007</b>	"One-time depreciation of factory new fixed assets"	2018		Not assessed (minor importance: does not		

				affect business location) (doc. 9637/18)	
		2018		Out of scope (doc. 9637/18)	
		2018		Not assessed (minor importance: does not affect business location) (doc. 9637/18)	
		1999		<b>HARMFUL</b> (doc. 14313/99)	2003: abolished (doc. 7018/1/03) 2012: end of grandfathering (doc. 10903/12)
		1999		Not harmful	
		1999		Not harmful	
<b>PL008</b>	"Increased tax incentives for R&D activities" (with relevance also for companies operating in SEZ)				
<b>PL009</b>	"Increase of the one-time depreciation limit for fixed assets and intangible assets" (both for companies and natural persons)				
<b>PT001 (B006)</b>	"Madeira and Sta Maria (Azores) Free Zones"				
<b>PT002 (C008)</b>	"Shipping Regime"				
<b>PT003 (C016)</b>	"Research and Development Expenses"				
<b>PORTUGAL</b>					

	<b>PT004 (E012)</b> "Micro and Small Enterprises"	1999	Not harmful	
	<b>PT005 (E019)</b> "Tax Incentives for Contractual Investment"	1999	Not harmful	
	<b>PT006 (E020)</b> "Tax Credit for Investment"	1999	Not harmful	
	<b>PT007 (E023)</b> "Reinvested Capital Gains"	1999	Not harmful	
	<b>PT008 (E037)</b> "SGII Companies"	1999	Not harmful	
	<b>PT009 (E038)</b> "SCR, SDR and SFE Companies"	1999	Not harmful	
	<b>PT010 (A025)</b> "Holding companies (SGPS)"	1999	Not harmful	
	<b>PT011 (BAM118/B026)</b> "Reinsurance companies"	1999	Not harmful	
	<b>PT012 (EAM112/E068)</b> "Accelerated depreciation"	1999	Not harmful	
	<b>PT013 (EAM116/E069)</b> "Investment funds"	1999	Not harmful	

	<b>PT014</b> (DAM115/D026) "Industrial Free Zones"	1999	Not harmful	
	<b>PT015</b> "Madeira Free Zones"	2008	Not assessed (doc. 16084/1/08)	
	<b>PT016</b> "Partial exemption for income from patents and other industrial property rights" (old patent box)	2014	<b>HARMFUL</b> (doc. 16553/1/14)	2018 (doc. 9637/18) 30/06/2021: end of grandfathering
	<b>PT017</b> "Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	
	<b>PT018</b> "Notional Interest Deduction"	2018	Out of scope (doc. 14364/18)	
<b>ROMANIA</b>	<b>RO001</b> "Free zones"	2006	<b>HARMFUL</b> (doc. 10879/06)	2002: abolished 2012: end of grandfathering
	<b>RO002</b> "Disadvantaged zones"	2006	Not harmful	
	<b>RO003</b> "Large investment deduction"	2006	<b>HARMFUL</b> (doc. 10879/06)	2007
	<b>RO004</b> "Export activities"	2006	<b>HARMFUL</b> (doc. 10879/06)	2004

	<b>RO005</b> "Special tax exemptions"	2006	<b>HARMFUL</b> <i>(doc. 10879/06)</i>	2000: abolished 2007: end of grandfathering
	<b>RO006</b> "Patent profits exemption"	2006	<b>HARMFUL</b> <i>(doc. 10879/06)</i>	2003: abolished 2007: end of grandfathering
	<b>RO007</b> "Industrial parks"	2006	Not harmful	<i>(expired in 2007)</i>
	<b>RO008</b> "Profit tax exemption for companies with innovation and research & development activities"	2018		
<b>SLOVAKIA</b>	<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 grandfathering <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

					(doc. 13213/03)
<b>SK004</b>	"100% corporate income tax credits for foreign investors (first amendment)"	2003		<b>HARMFUL</b> (doc. 13213/03)	2004 (doc. 13213/03)
<b>SK005</b>	"100% corporate income tax credits for foreign investors (second amendment)"	2003		<b>HARMFUL</b> (doc. 13213/03)	2004 (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		Not harmful (doc. 14364/18)	
<b>SK008</b>	"Exemption of gains from the sale of shares and business shares"	2018		Not assessed (doc. 14364/18)	
<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>	"Taxation of interest and royalties"	2005	Not assessed (doc. 9427/05)	
<b>SI007</b>	"Implementation of PSD, IRD and Merger Directive"	2005	Not assessed (doc. 9427/05)	
<b>SI008</b>	"Enlargement of the period for a loss carry-over"	2006	Not assessed (doc. 15472/06)	
<b>SI009</b>	"Relief for investment in research and development"	2006	Not assessed (doc. 15472/06)	
<b>SI010</b>	"Harmonisation of the amendments to the Mergers Directive"	2006	Not assessed (doc. 15472/06)	
<b>SI011</b>	"Exemption of Dividends and Capital Gains"	2007	Not assessed (doc. 9047/07)	
<b>SI012</b>	"Venture Capital Scheme"	2007	Not assessed (doc. 9047/07)	
<b>SI013</b>	"Amendments to the Economic Zones Act"	2007	Not assessed (doc. 9047/07)	

	<b>SI014</b>	"Tax reliefs for Pomurje region"	2010	Not assessed <i>(doc. 16766/10)</i>	
	<b>SI015</b>	"Amendments to the Economic Zones Act"	2010	Not assessed <i>(doc. 16766/10)</i>	
<b>SWEDEN</b>	<b>SE001 (B009)</b>	"Foreign Insurance Companies"	1999	Not harmful	
	<b>SE002 (E030)</b>	"Investment Companies"	1999	Not harmful	
	<b>SE003 (EAM121/E070)</b>	"Tax allocation reserve of 20%"	1999	Not harmful	
	<b>SE004</b>	"Holdings"	2004	Not assessed <i>(doc. 15317/04)</i>	
<b>UNITED KINGDOM<sup>6</sup></b>	<b>UK001 (A016)</b>	"International Headquarters Companies"	1998	Not harmful	
	<b>UK002 (A017)</b>	"Gibraltar 1992 Companies"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>

<sup>6</sup> Including Gibraltar, for whose external relations the UK is responsible under the EU treaties.



<b>UK003 (B010)</b> "Gibraltar - Captive Insurance Companies"	1998	Not harmful	
<b>UK004 (B012)</b> "Gibraltar - Exempt Companies"	1998	<b>HARMFUL</b> (doc. 14313/99)	2006: abolished 2010: end of grandfathering (doc. 10200/1/09)
<b>UK005 (B013)</b> "Gibraltar - Qualifying Companies"	1998	<b>HARMFUL</b> (doc. 14313/99)	2003 (doc. 14812/02)
<b>UK006 (C010)</b> "Rollover Relief on Disposal of Ships"	1999	Not harmful	
<b>UK007 (C011)</b> "Gibraltar - Shipping and aviation"	1999	Not harmful	
<b>UK008 (C019)</b> "Film industry"	1999	Not harmful	
<b>UK009 (D021)</b> "Enterprises Zones"	1999	Not harmful	
<b>UK010 (D022)</b> "SMEs in Northern Ireland"	1999	Not harmful	
<b>UK011 (E013)</b> "Special Scheme for Accelerated Depreciation"	1999	Not harmful	

<b>UK012</b> (E021) "Gibraltar - Development Incentives"	1999	Not harmful	
<b>UK013</b> (B027) "Non taxation of financial activities of non resident companies"	1999	Not harmful	
<b>UK014</b> (EAM122/E071) "Scientific research allowances"	1999	Not harmful	
<b>UK015</b> (BAM123/B027) "Independent investment managers"	1999	Not harmful	
<b>UK016</b> (Z004) "Cost plus rulings"	1999	Not harmful	
<b>UK017</b> "Gibraltar - Proposals for a new corporate tax regime"	2002-2009	Suspended following ECJ case (measure annulled in 2011)	
<b>UK018</b> "Gibraltar - Income Tax Act (ITA) 2010"	2011	<b>HARMFUL</b> (doc. 16488/12)	2013 (doc. 11465/13)
<b>UK019</b> "Patent box" (old patent box)	2013	<b>HARMFUL</b> (doc. 16553/1/14)	2016 (doc. 14750/16) 30/06/2021: end of grandfathering

	<b>UK020</b>	2014	<b>HARMFUL</b>	2018
	"Gibraltar - treatment of asset holding companies"	(doc. 10608/14)	(doc. 9912/16)	(doc. 14364/18)
	<b>UK021</b>	2017	Not harmful	
	"Patent box" (new patent box)		(doc. 10047/17)	

## II. Dependent or associated territories of Member States<sup>7</sup>

<b>NAME OF THE JURISDICTION</b>	<b>PREFERENTIAL TAX REGIMES</b> Code by jurisdiction (Code by category <sup>8</sup> ) "Name of the regime"	<b>STANDSTILL DATE<sup>9</sup></b>	<b>ASSESSMENT</b>	<b>ROLLBACK DATE</b>
Netherlands Antilles (dissolved in 2010)	AN001 (F020) "Offshore companies"	1999	<b>HARMFUL</b> (doc. 14313/99)	2002: abolished 2019: end of grandfathering (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. 14313/99)	2002: abolished (doc. 14812/02) 2019: end of grandfathering

<sup>7</sup> As of the date of notification/identification.

<sup>8</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>9</sup> Date of identification by the COCG or notification by the MS concerned

					(doc. 14812/12)
<b>AN005</b> (F024) "Free zones"	1999		<b>HARMFUL</b> (doc. 14313/99)	2006 (doc. 9655/06)	
<b>AN006</b> (F025) "Rulings"	1999		Not harmful		
<b>AN007</b> (F026) "Shipping and Air transport"	1999		Not harmful		
<b>AN008</b> "Ruling Practice"	2004		<b>HARMFUL</b> (doc. 9805/04)	2004 (doc. 9805/04)	
<b>AN009</b> "Tax treatment of exempt companies under the NFF" <sup>10</sup>	2004		<b>HARMFUL</b> (doc. 9805/04)	2006: amended 2011: end of grandfathering (doc. 9805/04)	
<b>AN010</b> "Tax treatment of holding companies under the NFF"	2004		<b>HARMFUL</b> (doc. 9805/04)	2006: amended 2011: end of grandfathering (doc. 9805/04)	

<sup>10</sup> The regime is still in place in Sint Maarten ("Tax exempt company" regime)

<b>Aruba</b>	<b>AW001 (F027)</b> "Offshore Companies"	1999	<b>HARMFUL</b> (doc. 14313/99)	2003 (doc. 7018/1/03)
	<b>AW002 (F028)</b> "Exempt companies (AVVs)"	1999	<b>HARMFUL</b> (doc. 14313/99)	2006 (doc. 7018/1/03)
	<b>AW003 (F029)</b> "Tax exemptions and holidays for new businesses"	1999	Not harmful	
	<b>AW004 (F030)</b> "Free zones"	1999	<b>HARMFUL</b> (doc. 14313/99)	2006 (doc. 7018/1/03)
	<b>AW005 (F031)</b> "Rulings"	1999	Not harmful	
	<b>AW006 (F032)</b> "Captive insurance"	1999	<b>HARMFUL</b> (doc. 14313/99)	2003 (doc. 7018/1/03)
	<b>AW007 (F033)</b> "Shipping and Air Transport"	1999	Not harmful	
	<b>AW008</b> "New fiscal framework" (or Imputation Payment Company (IPC) regime)	2004	Not harmful	
	<b>AW009</b> "Investment Promotion" (or Amendments to the IPC regime)	2016	Not assessed (Intellectual Property components were	

				abolished before)		
<b>Bermuda</b>	<b>AW010</b>	2017		Not harmful		
	"Free Zone Company" (revision of the AW004 regime)	(COCG)				
	<b>AW011</b>	2017		Not harmful		
	"Shipping and aviation companies"	(COCG)				
	<b>AW012</b>	2017		<b>HARMFUL</b>		
	"Special zone San Nicolas"	(COCG)		(doc. 6671/18)		
	<b>AW013</b>	2017		<b>HARMFUL</b>		
	"Transparency" (or Exempt Company regime)	(COCG)		(doc. 6671/18)		
	<b>BM001 (F049)</b>	1999		Not harmful		
	"Tax exemption guarantee"					
	<b>Curacao</b>	<b>CW001</b>	2017		<b>HARMFUL</b>	2018
		"eZone"	(OECD FHTP)		(doc. 6671/18)	(doc. 14364/18)
		<b>CW002</b>	2017		<b>HARMFUL</b>	2018
"Export companies" (or Export facility)		(OECD FHTP)		(doc. 6671/18)	(doc. 14364/18)	
<b>CW003</b>		2017		<b>HARMFUL</b>		
"Investment company (formerly: Tax Exempt Entity)"	(OECD FHTP)		(doc. 6671/18)			
<b>CW004</b>	2018					
"Innovation box"	(OECD FHTP)					
<b>CW005</b>	2018		<b>HARMFUL</b>			
"Manufacturing activities under the eZone regime"	(OECD FHTP)		(doc. 14364/18 COR)			

				<i>1)</i>	
<b>Falkland Islands</b>	<b>FK001 (F058)</b> "Tax Holidays"	1999		Not harmful	
<b>Guernsey</b>	<b>GG001 (F037)</b> "Exempt companies"	1999		<b>HARMFUL</b> (doc. 14313/99)	2008 (doc. 14812/02)
	<b>GG002 (F038)</b> "International loan business"	1999		<b>HARMFUL</b> (doc. 14313/99)	2008 (doc. 14812/02)
	<b>GG003 (F039)</b> "Unit trusts and collective investment companies"	1999		Not harmful	
	<b>GG004 (F040)</b> "International Bodies"	1999		<b>HARMFUL</b> (doc. 14313/99)	2008 (doc. 14812/02)
	<b>GG005 (F041)</b> "Captive insurance companies"	1999		Not harmful	
	<b>GG006 (F042)</b> "Offshore insurance companies"	1999		<b>HARMFUL</b> (doc. 14313/99)	2008 (doc. 14812/02)
	<b>GG007 (F043)</b> "Insurance companies"	1999		<b>HARMFUL</b> (doc. 14313/99)	2008 (doc. 14812/02)
	<b>GG008</b> "Zero-ten corporate tax"	2008		<b>HARMFUL</b> (doc. 16766/10)	2012 (doc. 16488/12)



<b>Greenland</b>	<b>GL001 (F001)</b>	1999	Not harmful	
	"Deduction for investment in mineral processing"			
<b>Isle of Man</b>	<b>GL002 (F002)</b>	1999	Not harmful	
	"Surcharge exemption for raw materials concession holders"			
	<b>IM001 (F059)</b>	1999	Not harmful	
	"Free Depreciation and balancing charges on ships"			
	<b>IM002 (F060)</b>	1999	Not harmful	
	"Special depreciation for tourist premises"			
	<b>IM003 (F061)</b>	1999	<b>HARMFUL</b>	2006
	"International Business companies"		(doc. 14313/99)	(doc. 14812/02)
	<b>IM004 (F062)</b>	1999	<b>HARMFUL</b>	2006
	"Exemption for non-residents companies"		(doc. 14313/99)	(doc. 14812/02)
<b>IM005 (F063)</b>	1999	<b>HARMFUL</b>	2006	
"Exempt insurance companies"		(doc. 14313/99)	(doc. 14812/02)	
<b>IM006 (F064)</b>	1999	Not harmful		
"Tax holidays for industrial undertakings"				
<b>IM007 (F065)</b>	1999	<b>HARMFUL</b>	2006	
"International loan business"		(doc. 14313/99)	(doc. 14812/02)	
<b>IM008 (F066)</b>	1999	<b>HARMFUL</b>	2006	

	"Offshore banking business"			(doc. 14313/99)	(doc. 14812/02)
	<b>IM009</b> (F067)	1999		<b>HARMFUL</b>	2006
	"Fund management"			(doc. 14313/99)	(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. 14313/99)	(doc. 14812/02)
	<b>JE002</b> (F046)	1999		<b>HARMFUL</b>	2006
	"International Treasury operations"			(doc. 14313/99)	(doc. 14812/02)
	<b>JE003</b> (F047)	1999		<b>HARMFUL</b>	2006: abolished
	"International Business companies"			(doc. 14313/99)	2012: end of grandfathering

					(doc. 14812/02)
	<b>JE004</b> (F048)		1999		<b>HARMFUL</b>
	"Captive insurance companies"				(doc. 14313/99)
	<b>JE005</b>		2008		<b>HARMFUL</b>
	"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>
	"International Business Companies"		(OECD FHTP)		(doc. 14364/18)

<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>French Polynesia</b>	<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>Saint-Pierre and Miquelon</b>	<b>PM001</b> (F016) "Temporary exemptions for certain sectors"	1999	Not harmful	
	<b>PM002</b> (F017) "Partial exemption from distribution tax"	1999	Not harmful	
	<b>PM003</b> (F018) "Deduction for productive investment"	1999	Not harmful	
	<b>PM004</b> (F019) "Share in the subscribed capital of certain companies"	1999	Not harmful	
<b>St Helena and Dependencies</b>	<b>SH001</b> (F075) "Tax holidays"	1999	Not harmful	
	<b>SH002</b> (F076) "150% deductions"	1999	Not harmful	
	<b>TC001</b> (F078) "Tax Exemption Guarantee"	1999	Not harmful	
<b>Turks and Caicos Islands</b>	<b>VG001</b> (F052) "Arising and remittance basis"	1999	Not harmful	
	<b>VG002</b> (F053) "1% rate"	1999	Not harmful	
	<b>VG003</b> (F054) "Pioneer industry exemption"	1999	Not harmful	

	<b>VG004</b> (F055) "Exemption for newly constructed hotels"	1999	Not harmful	
	<b>VG005</b> (F056) "International Business companies"	1999	<b>HARMFUL</b> (doc. 14313/99)	2005 (doc. 15434/05)
<b>Wallis and Futuna Islands</b>	<b>WF001</b> (F011) "Investment and Job Incentives"	1999	Not harmful	
<b>Mayotte</b>	<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>11</sup> (+ Indication whether under monitoring by the COCG or by the OECD Forum on Harmful Tax Practices - FHTP <sup>12</sup> )	ASSESSMENT	ROLLBACK DATE
Andorra	<b>AD001</b> "International Trading Companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
	<b>AD002</b> "International Intellectual Property companies" (Special regime for exploitation of certain intangible assets)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
	<b>AD003</b> "Intra-Group finance companies" (Inter-company and financing regime)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)

<sup>11</sup> Date of identification by the COCG

<sup>12</sup> For jurisdictions that are members of the Inclusive Framework on BEPS or that are found of relevance by the FHTP, the Council has agreed to take stock of the conclusions reached by the OECD (see doc. 15429/17, Annex IV, point 2.5). Regimes found out of scope by the FHTP and regimes of other jurisdictions are assessed by the COCG. As for jurisdictions that have recently joined the Inclusive Framework on BEPS: see doc. 14364/18, paragraph 62.

	<b>AD004</b> "Holding companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
<b>United Arab Emirates</b>	<b>AE001</b> "Free Zones"	2017	UAE was in the end reviewed under criterion 2.2 of the EU listing exercise (doc. 8304/1/18)	
<b>Antigua and Barbuda</b>	<b>AG001</b> "International Business Corporations (IBC)" (includes the revisions of the International Banking Act, Companies Act and Corporate Management and Trust Services Providers Act)	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>AG002</b> "Merchant Shipping Act"	2018 (COCG)		
	<b>AG003</b> "Free Trade Zones (Paradise Found Act, Yida Act, Free Trade Zone Act, Special Economic Zone Act)"	2018 (COCG)	<b>HARMFUL</b> (doc. 14364/18)	
<b>Armenia</b>	<b>AM001</b> "Reduced Tax Rate for Large Exporters "	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 12771/18)



	<b>AM002</b> "Governmentally approved projects outside Armenia"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 12772/18)
<b>Australia</b>	<b>AU001</b> "Offshore banking unit"	2018 (OECD FHTP)	<b>HARMFUL</b> (doc. 14364/18 COR 1)	
<b>Barbados</b>	<b>BB001</b> "International Business Companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<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 (COCG)	Not harmful	
	<b>BB007</b> "International Trusts"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>BB008</b>	2017	<b>HARMFUL</b>	

	"Fiscal Incentives Act"	(COCG)	(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 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Brazil</b>	<b>BR001</b> "Export Processing Zone "	2017 (COCG)	Not harmful <sup>13</sup>	
<b>Botswana</b>	<b>BW001</b> "Botswana International Financial Services Centre Companies (BITCC)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Canada</b>	<b>CA001</b> "Life insurance business"	2018 (OECD FHTP)	Potentially harmful but not actually harmful (under monitoring) (doc. 14364/18)	
<b>Switzerland</b>	<b>CH001</b>	2012	<b>HARMFUL</b>	

<sup>13</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 administrative company status (auxiliary company regime)"	(COCG)	(doc. 11133/13)	
	<b>CH002</b> "Cantonal mixed company status"	2012 (COCG)	<b>HARMFUL</b> (doc. 11133/13)	
	<b>CH003</b> "Cantonal holding company status"	2012 (COCG)	<b>HARMFUL</b> (doc. 11133/13)	
	<b>CH004</b> "Circular Number 8 of the Federal Tax Administration on principal structures (principal regime)"	2012 (COCG)	<b>HARMFUL</b> (doc. 11133/13)	
	<b>CH005</b> "Practice of the Federal Tax Administration regarding finance branches"	2012 (COCG)	<b>HARMFUL</b> (doc. 11133/13)	
<b>Cook Islands</b>	<b>CK001</b> "International Companies"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>CK002</b> "International Insurance Companies" (2008 Insurance Act class C)	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>CK003</b> "Overseas insurance companies" (2008 Insurance Act class B)	2017 (COCG)	Assessment not finalised (unclear if gateway criterion met)	

	<b>CK004</b> "International Captive Insurance Companies" (2013 Captive Insurance Bill)	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>CK005</b> "Encouragement of new industry or enterprise" (Development Investment Act, section 27A)	2017 (COCG)	<b>HARMFUL</b> (but not used and in the process of being repealed at the time of the screening)	2018
	<b>CK006</b> "Developing projects" (Income Tax Act, section 42)	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Chile</b>	<b>CL001</b> "Business platform"	2017 (OECD FHTP)	Potentially harmful but not actually harmful (under monitoring)	2022: end of grandfathering
<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"	2017 (OECD FHTP)	<b>HARMFUL</b>	2017

	developed in Colombia" (or Software regime)			
<b>Costa Rica</b>	<b>CR001</b> "Free Zones"	2017 (OECD FHTP)	<b>HARMFUL</b> <sup>14</sup>	
	<b>CV001</b> "International Business Centre (as revised)"	2017 (COCG)	<b>HARMFUL</b> <sup>15</sup>	
<b>Dominica</b>	<b>CV002</b> "International financial institutions"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>DM001</b> "International Business Companies"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>DM002</b> "Offshore Banking"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Fiji</b>	<b>DM003</b> "General incentive under Fiscal Incentives Act (FIA)"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>FJ001</b> "Exporting Companies"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>FJ002</b> "Income Communication Technology (ICT) Incentive"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	

<sup>14</sup> Under *de facto* monitoring by the COCG following Costa Rica's commitment made to the OECD FHTP (see doc. 9637/18).

<sup>15</sup> The Council concluded in December 2017 that this regime is not harmful as long as the complementary legislation is not in force and for this reason no commitment was sought, but this legislation has in the meantime come into force.

	<b>FJ003</b> "Concessionary rate of tax for regional or global headquarters"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Grenada</b>	<b>GD001</b> "International companies"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>GD002</b> "Offshore Banking"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>GD003</b> "International Insurance"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>GD004</b> "International trusts"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>GD005</b> "Fiscal incentives under various Acts"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>GD006</b> "Export processing / commercial free zones enterprises"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Georgia</b>	<b>GE001</b> "International Financial Companies"	2017 (OECD FHTP)	Potentially harmful but not actually harmful (under monitoring)	

				Not harmful <sup>16</sup>	
<b>GE002</b>	"Free industrial zones (FIZ)"	2017 (COCG)			
<b>GE003</b>	"Special Trade Companies"	2017 (COCG)		Not harmful <sup>17</sup>	
<b>GE004</b>	"Virtual Zone Person (VZP)"	2017 (OECD FHTP)		Potentially harmful but not actually harmful (under monitoring)	
<b>HK001</b>	"Corporate treasury centres (CTC)" (or Profits tax concession for corporate treasury centres)	2017 (OECD FHTP)		<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
<b>HK002</b>	"Offshore funds"	2017 (COCG)		<b>HARMFUL</b> (doc. 6671/18)	
<b>HK003</b>	"Offshore Private Equity Funds"	2017 (COCG)		<b>HARMFUL</b> (doc. 6671/18)	
<b>HK004</b>	"Offshore Reinsurance" (or Profits tax concession for professional reinsurers)	2017 (OECD FHTP)		<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)

<sup>16</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>17</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.

	<b>HK005</b> "Offshore captive insurance" (or Profits tax concession for captive insurers)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
	<b>HK006</b> "Shipping Regime" (or Profits tax exemptions for ship operators)	2017 (OECD FHTP)	Not harmful	
	<b>HK007</b> "Qualifying debt instruments"	2017 (COCG)	Not harmful	
	<b>HK008</b> "Profits tax concessions for aircraft lessors and aircraft leasing managers"	2017 (OECD FHTP)	Not harmful	
<b>Indonesia</b>	<b>ID001</b> "Investment allowance"	2017 (OECD FHTP)	Not harmful	
	<b>ID002</b> "Special economic zone"	2017 (OECD FHTP)	Not harmful	
	<b>ID003</b> "Tax reduction" (formerly Tax holiday)	2017 (OECD FHTP)	Not harmful	
	<b>ID004</b> "Public / listed company"	2017 (OECD FHTP)	Not harmful	
	<b>IL001</b> "Preferred company" (Amended preferred enterprise and	2017 (OECD FHTP)	Not harmful	



	Preferred technological enterprise regimes)				
<b>India</b>	<b>IN001</b> "Special Economic Zones (SEZS)"	2017 (OECD FHTP)	Not harmful		
<b>Jamaica</b>	<b>JM001</b> "Industrial (Export Related) Incentives"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	2014: abolished 2017: end of grandfathering	
	<b>JM002</b> "Special Economic Zones"	2017 (COCG)	Not harmful		
<b>Jordan</b>	<b>JO001</b> "Free Zone"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)		
	<b>JO002</b> "Development Zone"	2018 (OECD FHTP)			
	<b>JO003</b> "Least Developed Zones"	2018 (COCG)	Out of scope		
	<b>JO004</b> "Aqaba Special Economic Zone"	2018 (OECD FHTP)			
<b>Saint Kitts and Nevis</b>	<b>KN001</b> "Offshore companies" (including the Nevis Limited Liability Company (LLC) ordinance, Nevis business corporation ordinance, and Companies act)	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)		

	<b>KN002</b> "Fiscal Incentives Act"	2018 (COCG)	<b>HARMFUL</b> (doc. 14364/18)	
<b>Korea</b>	<b>KR001</b> "Foreign investment Zone (FIZ)"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>KR002</b> "Free Trade / Economic Zones (FTEZ)"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Saint Lucia</b>	<b>LC001</b> "International Business Companies (IBC)"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>LC002</b> "International Trusts"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>LC003</b> "Free trade Zones"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>LC004</b> "International Partnership Act"	2018 (OECD FHTP)		
<b>Liechtenstein</b>	<b>LI001</b> "Tax Exempt Corporate Income - dividends and capital gains"	2011 (COCG) (doc. 17081/11)	<b>HARMFUL</b> (doc. 14784/17)	2018 (doc. 12773/18)
	<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	2016 (COCG)	<b>HARMFUL</b> (doc. 14784/17)	2018 (doc. 12774/18)

	Equity - ACE)"				
<b>Morocco</b>	<b>LI004</b> "Royalty box" (or IP box)	2016 (COCG)		Not assessed (abolished before)	
	<b>MA001</b> "Coordination Centres"	2017 (COCG)		<b>HARMFUL</b> (doc. 6671/18)	
	<b>MA002</b> "Export Enterprises"	2017 (COCG)		<b>HARMFUL</b> (doc. 6671/18)	
	<b>MA003</b> "Export Free Zones (EFZ) or Free Trade Zones (FTZ)"	2017 (COCG)		<b>HARMFUL</b> (doc. 6671/18)	
	<b>MA004</b> "Offshore Banks"	2017 (COCG)		Potentially harmful but not actually harmful (under monitoring)	
	<b>MA005</b> "Offshore Holding Companies"	2017 (COCG)		<b>HARMFUL</b> (doc. 6671/18)	
<b>Mongolia</b>	<b>MA006</b> "Casablanca Finance City" (previously named as "Regional or International Headquarters")	2018 (COCG)		<b>HARMFUL</b> (doc. 14364/18)	
	<b>MN001</b> "Free trade zone"	2018 (OECD FHTP)			

	<b>MN002</b> "90% tax credit regime for companies residing in isolated province (500 km)"	2018 (COCG)	Not assessed (due to be abolished by end 2018)	
<b>Macau SAR</b> ( <i>changed status in 1999</i> )	<b>MO001</b> "Offshore companies" (or Macau offshore institution)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Mauritius</b>	<b>MU001</b> "Global Business Licence 1 (GBL 1)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MU002</b> "Global Business Licence 2 (GBL 2)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MU003</b> "Freeport Zone"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
	<b>MU004</b> "Shipping Regime"	2017 (OECD FHTP)	Not Harmful	
	<b>MU005</b> "Captive Insurance"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
	<b>MU006</b> "Banks Holding a Banking Licence under the Banking Act 2004 (segment B banking)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MU007</b> "Global treasury activities"	2017 (OECD FHTP)	Not Harmful	

	<b>MU008</b> "Global headquarters administration"	2017 (OECD FHTP)	Not Harmful	
	<b>MU009</b> "Investment Banking"	2017 (OECD FHTP)	Not Harmful	
	<b>MU010</b> "Partial exemption system" (replaces the MU001 and MU002 regimes)	2018 (OECD FHTP)		
	<b>MU011</b> "Banks Holding a Banking Licence under the Banking Act 2004" (replaces the MU006 regime)	2018 (OECD FHTP)		
	<b>MU012</b> "Manufacturing activities under the Freeport zone regime"	2018 (COCG)	<b>HARMFUL</b> (doc. 14364/18)	
<b>Maldives</b>	<b>MV001</b> "Reduced tax" (or Reduced tax rates on profits sourced outside Maldives)	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Malaysia and Labuan Island</b>	<b>MY001</b> "Labuan Island - International Business and Financial Centre (IBFC)" (or Labuan financial services)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>MY002</b> "Labuan Island - Financing and Leasing" (or Labuan	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)

leasing)				
<b>MY003</b>	"International trading company"	2017 (COCG)	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>	"Treasury management centre (TMC)"	2017 (OECD FHTP)	<b>HARMFUL</b>	2017
<b>MY007</b>	"Pioneer Status"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>MY008</b>	"Biotechnology industry"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>MY009</b>	"Approved Service Projects"	2017 (COCG)	Not Harmful	
<b>MY010</b>	"Green technology services"	2017 (OECD FHTP)	Not Harmful	
<b>MY011</b>	"MSC Malaysia Status"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
<b>MY012</b>	"Headquarters" (or Principal hub)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	

	<b>MY013</b>		2017	<b>HARMFUL</b> <i>(doc. 6671/18)</i>	
	"Inward re-insurance and offshore insurance "		<i>(OECD FHTP)</i>		
	<b>MY014</b>		2018		
	"International currency business units"		<i>(OECD FHTP)</i>		
<b>Namibia</b>	<b>NA001</b>		2017	<b>HARMFUL</b> <i>(doc. 6671/18)</i>	
	"Export Processing Zones (EPZ)"		<i>(COCG)</i>		
	<b>NA002</b>		2017	<b>HARMFUL</b> <i>(doc. 6671/18)</i>	
	"Exporters"		<i>(COCG)</i>		
<b>Niue</b>	<b>NU001</b>		2017	<b>HARMFUL</b> <i>(doc. 6671/18)</i>	2006 <sup>18</sup>
	"International Business Companies Act of 1994 (IBC)"		<i>(COCG)</i>		
<b>Panama</b>	<b>PA001</b>		2017	<b>HARMFUL</b> <i>(doc. 6671/18)</i>	
	"Multinational Headquarters"		<i>(OECD FHTP)</i>		
	<b>PA002</b>		2017	Out of scope	
	"Free Zones Act"		<i>(COCG)</i>		
	<b>PA003</b>		2017	Not harmful	
	"Colon Free Zone"		<i>(COCG)</i>		
	<b>PA004</b>		2017	<b>HARMFUL</b> <i>(doc. 6671/18)</i>	
	"Panama-Pacifico Special Economic Area"		<i>(OECD FHTP)</i>		
	<b>PA005</b>		2017	<b>HARMFUL</b> <i>(doc. 6671/18)</i>	2018 <i>(doc. 15117/18)</i>
	"Foreign Owned Call Centres "		<i>(COCG)</i>		

<sup>18</sup> This information about the abolition of this regime in 2006 was received from Niue after the COCG sent them a letter seeking commitment (doc. 6671/18).

	<b>PA006</b>		2017 (OECD FHTP)	Not harmful	
	"Shipping Regime"				
	<b>PA007</b>		2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	"Intellectual Property - City of Knowledge"				
<b>Peru</b>	<b>PE001</b>	"CETICOS special economic zone"	2017 (COCG)	Not Harmful	
	<b>PE002</b>	"Zofratacna special economic zone"	2017 (OECD FHTP)	Not Harmful	
<b>Seychelles</b>	<b>SC001</b>	"International Business Companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC002</b>	"International Trade Zone (ITZ)" (or Free Zones)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC003</b>	"Offshore banks (OB)" (Segment 1 banking license)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC004</b>	"Offshore insurance" (or Non-domestic insurance business, Insurance of offshore risks)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC005</b>	"Companies special license (CSL)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>SC006</b>	"Intellectual Property"	2017 (OECD FHTP)	Non existent	



<b>Singapore</b>	<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)	Potentially harmful but not actually harmful (under monitoring)	
	<b>SC010</b> "Manufacturing activities in the International Trade Zone"	2018 (COCG)	<b>HARMFUL</b> (doc. 14364/18)	
	<b>SG001</b> "Export of services incentive" (or Global trader programme)	2017 (OECD FHTP)	Not Harmful	
	<b>SG002</b> "Offshore insurance incentive" (or Insurance business development)	2017 (OECD FHTP)	<b>HARMFUL</b> (2017 screening)	2017
	<b>SG003</b> "DEI - 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" (or Development and Expansion Incentive - Services)	2017 ( <i>OECD FHTP</i> )	<b>HARMFUL</b> (IP components) (2017 screening)	2017
	<b>SG006</b> "Double Tax Deduction for Internationalisation (DTDI)"	2017 ( <i>COCG</i> )	Out of scope	
	<b>SG007</b> "International Growth Scheme"	2017 ( <i>OECD FHTP</i> )	<b>HARMFUL</b> (2017 screening)	2017
	<b>SG008</b> "Maritime sector incentive" (shipping)	2017 ( <i>OECD FHTP</i> )	Not Harmful	
	<b>SG009</b> "R&D / IP deductions"	2017 ( <i>COCG</i> )	Out of scope	
	<b>SG010</b> "Pioneer Service Companies (PSC) for HQ activities" (or Pioneer incentive)	2017 ( <i>OECD FHTP</i> )	<b>HARMFUL</b> (IP components) (2017 screening)	2017
	<b>SG011</b> "Aircraft Leasing Scheme (ALS)"	2017 ( <i>OECD FHTP</i> )	Not Harmful	
	<b>SG012</b> "Finance and Treasury Centre (FTC)"	2017 ( <i>OECD FHTP</i> )	Not Harmful	
<b>San Marino</b>	<b>SM001</b> "Financing"	2017 ( <i>OECD FHTP</i> )	<b>HARMFUL</b> (2017 screening)	2017

	<b>SM002</b> "Intellectual Property"	2017 (OECD FHTP)	<b>HARMFUL</b> (2017 screening)	2017
	<b>SM003</b> "New companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 14364/18)	2018 (doc. 14364/18)
	<b>SM004</b> "High-tech start-up companies"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
	<b>SM005</b> "Intellectual Property regime"	2018 (OECD FHTP)		
<b>Thailand</b>	<b>TH001</b> "International Headquarters (IHQ)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>TH002</b> "International Trading Centre (ITC)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>TH003</b> "Regional Operating Headquarters (ROH)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>TH004</b> "Treasury Centre (TC)"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>TH005</b> "International banking facilities"	2018 (OECD FHTP)	<b>HARMFUL</b> <sup>19</sup> (doc. 6671/18)	
<b>Tunisia</b>	<b>TN001</b> "Export promotion incentives"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	

<sup>19</sup> This newly identified regime is due to be amended/abolished by end 2018.

	<b>TN002</b> "Offshore financial services"	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Turkey</b>	<b>TR001</b> "Technology Development Zones"	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	2018 (doc. 14364/18)
	<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" (or Regional management centres)	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Trinidad and Tobago</b>	<b>TT001</b> "Free trade zone" (or 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 (COCG)	<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)	2018 (doc. 14364/18)

<b>United States of America</b>	<b>UY003</b>	"Financial company reorganisation"	2017 (OECD FHTP)	Not assessed (abolished before)	2016
	<b>UY004</b>	"General powers under Law 16,906" (or Investment law incentives under law 16.906)	2017 (COCG)	Not harmful	
	<b>UY005</b>	"Holding company regime / source principle taxation"	2017 (COCG)	Out of scope	
	<b>UY006</b>	"Software and biotechnology industry incentives" (benefits under lit. S art. 52)	2017 (OECD FHTP)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>UY007</b>	"Benefits under law 16,906 for biotechnology"	2018 (OECD FHTP)	<b>HARMFUL</b> <sup>20</sup>	
	<b>US001</b>	"Delaware - Exemption of Investment Holding Companies, Firms managing Intangible Investments of Mutual Funds"	2017 (COCG)	Not Harmful	
	<b>US002</b>	"Delaware - Deduction of interest from affiliated companies"	2017 (COCG)	Not Harmful	

<sup>20</sup> This newly identified regime is due to be amended/abolished by end 2018.

	<b>US003</b>	2018 (OECD FHTP)		
<b>Saint Vincent and the Grenadines</b>	"Foreign Derived Intangible Income (FDII)"			
	<b>VC001</b>	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	<b>VC002</b>	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	"International trusts"			
<b>US Virgin Islands</b>	<b>VI001</b>	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	"Economic Development Programme"			
	<b>VI002</b>	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
<b>Viet Nam</b>	"Exempt companies"			
	<b>VI003</b>	2017 (COCG)	<b>HARMFUL</b> (doc. 6671/18)	
	"International Banking Center Regulatory Act"			
	<b>VN001</b>	2017 (COCG)	Not harmful (doc.12775/18)	
	"Export processing zones"			
	<b>VN002</b>	2018 (COCG)	Not harmful (doc. 14364/18)	
	"Industrial Parks/Zones"			
	<b>VN003</b>	2018 (OECD FHTP)		
	"IP Benefits"			
	<b>VN004</b>	2018 (OECD FHTP)		
	"Economic Zones"			

	<b>VN005</b> "Disadvantaged Areas"	2018 ( <i>OECD FHTP</i> )		
<b>Samoa</b>	<b>WS001</b> "Offshore Business"	2017 ( <i>COCG</i> )	<b>HARMFUL</b> ( <i>doc. 6671/18</i> )	
<b>South Africa</b>	<b>ZA001</b> "Special Economic Zones"	2017 ( <i>COCG</i> )	Not Harmful	
	<b>ZA002</b> "Headquarter companies"	2018 ( <i>OECD FHTP</i> )	Potentially harmful but not actually harmful (under monitoring)	