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DECLASSIFICATION

of document:	ST 5445/19 RESTREINT UE/EU RESTRICTED
dated:	17 January 2019
new status:	Public
Subject:	The EU list of non-cooperative jurisdictions for tax purposes – Confirmation of FHTP assessments

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: The EU list of non-cooperative jurisdictions for tax purposes
– Confirmation of FHTP assessments

Delegations will find attached a document by the Commission services.

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*EU list of non-cooperative jurisdictions**Code of Conduct Group – January 2019*

The Forum of Harmful Tax Practices (FHTP) discussed a number of regimes at its meeting of 9-11 January 2019. A number of countries have been monitored under criterion 2.1 of the EU list. The Code of Conduct is invited to take stock of the following FHTP assessments which the Commission believes can be automatically endorsed.

Antigua and Barbuda

International business corporations (AG001): Reviewed by FHTP in 2018. The FHTP concluded in January 2019 that the regime is abolished, without any grandfathering provision.

Suggested way forward: Approve the rollback

Shipping regime (AG002): The regime was identified by the Code of Conduct Group in November 2018 and has been notified to the FHTP by Antigua and Barbuda and reviewed by the FHTP. The FHTP concluded in January 2019 that the regime is amended (not harmful) without any grandfathering provision.

Suggested way forward: Approve the rollback

Botswana

International Financial Service Centres (BW001): Reviewed by FHTP in 2018. The FHTP concluded in January 2019 that the regime is abolished for IP aspects and amended (not harmful) for non-IP aspects, without any grandfathering provisions.

Suggested way forward: Approve the rollback

Macao

Offshore Institutions (MO001): reviewed by the FHTP in 2017. The FHTP concluded in January 2019 that this regime is abolished without any grandfathering provision.

Suggested way forward: Approve the rollback

Panama

Multinational Headquarters (PA001): Reviewed by FHTP in 2017. The FHTP concluded in January 2019 that the regime is amended (not harmful) with a grandfathering until 30/06/2021.

Suggested way forward: Approve the rollback

Panama-Pacific Special Economic Area (PA004): Reviewed by FHTP in 2017. The FHTP concluded in January 2019 that the regime is amended (not harmful) with a grandfathering until 30/06/2021.

Suggested way forward: Approve the rollback

Intellectual Property - City of Knowledge (PA007): Reviewed by FHTP in 2017. The FHTP concluded in January 2019 that the regime is amended (not harmful) without any grandfathering provision.

Suggested way forward: Approve the rollback

General IP regime (PA008): Reviewed by FHTP in 2018. The FHTP concluded in January 2019 that the regime is not harmful.

Suggested way forward: Approve the rollback

Saint Vincent and the Grenadines

The International Business Companies Act (VC001): The FHTP concluded in January 2019 that the regime is abolished (Act No 36 of 31 December 2018) with a grandfathering until 30/06/2021.

Suggested way forward: Approve the rollback

The International Trusts Act (VC002): The FHTP concluded in January 2019 that the regime is abolished (Act No 37 of 31 December 2018) with a grandfathering until 30/06/2021.

Suggested way forward: Approve the rollback

Uruguay

Free zones (UY001): Reviewed by FHTP in 2017. The FHTP concluded in January 2019 that the regime is amended (not harmful) with a grandfathering until 30/06/2021.

Suggested way forward: Approve the rollback

Software and biotechnology industry incentives (UY006): Reviewed by FHTP in 2017. The FHTP concluded in January 2019 that the regime is amended (not harmful) with a grandfathering until 30/06/2021.

Suggested way forward: Approve the rollback

Benefit under law 16.906 for biotechnology (UY007): Reviewed by FHTP in 2017. The FHTP concluded in January 2019 that the regime is amended (not harmful) for the non-IP part and abolished for the IP part. No grandfathering has been applied.

Suggested way forward: Approve the rollback

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