



Council of the
European Union

Brussels, 24 May 2019
(OR. en)

9671/19
COR 1

FISC 276

OUTCOME OF PROCEEDINGS

From: General Secretariat of the Council
To: Code of Conduct Group
Subject: The EU list of non-cooperative jurisdictions for tax purposes
- Bermuda: final legislation and assessment under criterion 2.2

In the document 9671/19 INIT, the conclusion on page 12 shall read:

'Leaving aside the issue of collective investment funds, Bermuda has implemented its commitment to introduce substance requirements under criterion 2.2.'
