



**Brussels, 3 June 2019
(OR. en)**

**8255/19
DCL 1**

FISC 233

DECLASSIFICATION

of document: 8255/19 RESTREINT UE/EU RESTRICTED
dated: 5 April 2019
new status: Public

Subject: The EU list of non-cooperative jurisdictions for tax purposes
– Barbados: assessment of commitment letters received

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

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



Council of the
European Union

Brussels, 5 April 2019
(OR. en)

8255/19

RESTREINT UE/EU RESTRICTED

FISC 233

NOTE

From: Commission services

To: Code of Conduct Group (Business Taxation)

Subject: The EU list of non-cooperative jurisdictions for tax purposes
– Barbados: assessment of commitment letters received

Delegations will find attached a document by the Commission services.

DECLASSIFIED

CODE OF CONDUCT GROUP – 11 April 2019**Assessment of the commitment letters received****Barbados**

Barbados sent 3 commitment letters on 5 February, 27 February and 2 April 2019 (see docs 6097/19 ADD 2 EU RESTRICTED, 6912/19 EU RESTRICTED and 8175/19 EU RESTRICTED) addressed to the Chair of the Code of Conduct Group. Another letter addressed to Commissioner Moscovici was sent on 11 March 2019.

- The letters are signed by the Minister of International Business and Industry or by the Prime Minister. Therefore the requirement for a high political level is met.
- While the previous letters did not include any commitment vis-à-vis the EU listing process, in the last letter dated 2 April 2019 Barbados commits to undergo the assessment for criterion 2.2 and on the guidelines specified in the Scoping Paper on criterion 2.2. In that letter, Barbados does not indicate a timeline to address any deficiency that could be identified.
- However, in an additional email addressed to the Chair of the Code of Conduct on 4 April 2019 (see doc. 8175/19 ADD 1 EU RESTRICTED), Barbados clarifies that it is its intention to conclude the process by 31 December 2019, also in line with the deadline agreed with the FHTP.

Recommendation

The letters and the additional communication can be considered as sufficient as they meet all the relevant requirements.

Question to delegations:

Do you agree with the above assessment and recommendation?