



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

**8468/19  
DCL 1**

**FISC 236**

### **DECLASSIFICATION**

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of document: 8468/19 RESTREINT UE/EU RESTRICTED  
dated: 10 April 2019  
new status: Public

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

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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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Council of the  
European Union

Brussels, 10 April 2019  
(OR. en)

8468/19

RESTREINT UE/EU RESTRICTED

FISC 236

**NOTE**

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From: Commission services

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To: Code of Conduct Group (Business Taxation)

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

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Delegations will find attached a document by the Commission services.

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DECLASSIFIED

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

Barbados sent 4 commitment letters on 5 February, 27 February, 2 April and 9 April 2019 (see docs 6097/19 ADD 2 EU RESTRICTED, 6912/19 EU RESTRICTED, 8175/19 EU RESTRICTED and 8467/19 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 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 did not indicate a timeline to address any deficiency that could be identified.
- However, in an additional letter addressed to the Chair of the Code of Conduct on 9 April 2019 (see doc. 8467/19 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 can be considered as sufficient as they meet all the relevant requirements.

***Question to delegations:***

*Do you agree with the above assessment and recommendation?*