



Council of the
European Union

Brussels, 11 June 2020
(OR. en)

8602/20

FISC 125
ECOFIN 478

NOTE

From: General Secretariat of the Council
To: Delegations

Subject: Code of Conduct Group (Business Taxation)
- Overview of EU Member States' preferential tax regimes examined since
the creation of the COCG in March 1998

Delegations will find attached an updated overview of EU Member States' preferential tax regimes examined by the Code of Conduct Group (Business Taxation) since its creation in March 1998.

A similar overview for foreign jurisdictions' preferential tax regimes and other measures examined by the Code of Conduct Group under EU listing criteria 2.1 and 2.2 can be found in doc. 8603/20.

OVERVIEW OF EU MEMBER STATES' 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)¹. 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);

¹ About 150 additional measures were notified in 1999 compared to 1998.

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).

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 notification² 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. notification³ 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.

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

³ Ibid.

Preferential regimes of EU Member States

MEMBER STATE	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category) "Name of the regime"	STANDSTILL DATE ⁴	ASSESSMENT	ROLLBACK DATE
AUSTRIA	AT001 (AAM002b/A017) "Holdings (<i>Schachtelbegünstigung</i> - intra group relief)"	1999	HARMFUL (doc. 14313/99)	2002 (doc. 14361/03)
	AT002 (A018) "Private foundations (<i>Stiftungen</i>)"	1999	Not harmful	
	AT003 (BAM006/B014) "Certain exemptions from corporate tax"	1999	Not harmful	
	AT004 (E029) "Participation Fund Companies"	1999	Not harmful	
	AT005 (EAM004/E039) "Investment allowance"	1999	Not harmful	

⁴ 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).

	AT006 (EAM009/E040) "Tax exemptions"	1999	HARMFUL (doc. 14313/99)	2002 (doc. 14361/03)
	AT007 (CAM007/C026) "R&D Allowance"	1999	Not harmful	
BELGIUM	BE001 (A001) "Co-ordination Centres"	1998	HARMFUL (doc. 14313/99)	2002: amended (doc. 14812/02) 2006: amended 2011: end of grandfathering (doc. 10857/11)
	BE002 (A002) "Distribution Centres"	1998	HARMFUL (doc. 14313/99)	2002: amended (doc. 14812/02) 2005: abolished (doc. 9655/06)
	BE003 (A003) "Service Centres"	1998	HARMFUL (doc. 14313/99)	2002: amended (doc. 14812/02) 2005: abolished (doc. 9655/06)

BE004 (C012) "Supplementary staff assigned to scientific research and export management"	1999	Not harmful	
BE005 (C020) "Investment Deductions"	1999	Not harmful	
BE006 (D001) "Employment and (T) Zones"	1999	Not harmful	
BE007 (D002) "Incentives for Investment in Certain Regions"	1999	Not harmful	
BE008 (D003) "Re-Conversion Zones"	1999	Not harmful	
BE009 (E001) "US Foreign Sales Corporations Ruling"	1999	HARMFUL <i>(doc. 14313/99)</i>	2004 <i>(doc. 14361/03)</i>
BE010 (E002) "Informal Capital Ruling"	1999	HARMFUL <i>(doc. 14313/99)</i>	2002 <i>(doc. 14361/03)</i>
BE011 (AAM010/A019) "Holdings"	1999	Not harmful	

	<p>BE012 (EAM001/E041) "Investment funds"</p> <p>BE013 (Z001) "Measure aimed at determining the level of taxation of foreign companies operating in Belgium, without legal personality or probative accounts"</p> <p>BE014 "Patent Income Deduction (PID)" (old patent box)</p> <p>BE015 "Profit Participating Loan"</p> <p>BE016 "Amended Patent Income Deduction (PID) for small companies"</p> <p>BE017 "Patent box" (new patent box)</p> <p>BE018 "Notional Interest Deduction"</p>	<p>1999</p> <p>1999</p> <p>2008</p> <p>2008</p> <p>2013</p> <p>2017</p> <p>2018</p>	<p>Not harmful</p> <p>Not harmful</p> <p>Not assessed (doc. 16084/1/08)</p> <p>Not assessed (doc. 10200/1/09)</p> <p>HARMFUL (doc. 16553/1/14)</p> <p>Not harmful (doc. 10047/17)</p> <p>Not harmful (doc. 14364/18)</p>	<p></p> <p></p> <p>30/06/2021: end of grandfathering</p> <p></p> <p></p> <p>2016 (doc. 14750/16)</p> <p></p> <p></p>
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BULGARIA	BG001 "Insurance companies"	2006	HARMFUL (doc. 10879/06)	2005 (doc. 10879/06)
	BG002 "Gambling activities"	2006	Not harmful	
	BG003 "Telecom companies"	2006	HARMFUL (doc. 10879/06)	2005 (doc. 10879/06)
	BG004 "Investment Tax Credit for investors"	2006	Not harmful	
	BG005 "Measure under the Foreign Investment Act (50% of the corporate tax due retained for a period of 10 years)"	2006	HARMFUL (doc. 10879/06)	1998: abolished 2007: end of grandfathering (doc. 10879/06)
	BG006 "Tonnage tax" (Shipping Regime)	2006	Not harmful	
	BG007 "Amendments to the Investment Tax Credit"	2007	Not assessed (doc. 9047/07)	

				Not assessed (repealed in 2010)	
BG008	"Introduction of Art. 189a in the Bulgarian Law on Corporate Income Tax"	2009		Not assessed	
BG009	"Tax measure under Art. 189b in the Bulgarian Law on Corporate Income Tax" (for agricultural producers)	2010		Not assessed (doc. 10857/11)	
CY001	"International Business Companies / International Branches"	2003		HARMFUL (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
CY002	"Insurance Companies"	2003		HARMFUL (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
CY003	"International Financial Services Companies"	2003		HARMFUL (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
CYPRUS					

CY004 "International Banking Units"	2003	HARMFUL (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
CY005 "International general and limited partnerships"	2003	HARMFUL (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
CY006 "(International) Collective Investment Schemes"	2003	HARMFUL (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
CY007 "Shipping Regime"	2003	Not harmful	
CY008 "Capital gains"	2003	Not harmful	
CY009 "Foreign income"	2003	HARMFUL (doc. 13213/03)	2003 (doc. 13213/03)

					2003: abolished 2006: end of grandfathering (doc. 13213/03)
CY010 "Export of services"	2003		HARMFUL (doc. 13213/03)		
CY011 "Companies listed at the Cyprus Stock Exchange (CSE)"	2003		Not harmful		
CY012 "Export of goods"	2003		HARMFUL (doc. 13213/03)	2003	
CY013 "Co-operative societies"	2003		Not harmful		
CY014 "Auxiliary tourist buildings or projects"	2003		Not harmful		
CY015 "Holdings" (treatment of foreign dividend)	2003		Not harmful		
CY016 "Foreign Branches"	2003		Not harmful		

	CY017 "Change in the legislation regarding taxation of interest and the participation exemption"	2010	Not assessed (doc. 16766/10)	
	CY018 "Intellectual Property tax" (old patent box)	2013	HARMFUL (doc. 16553/1/14)	2016 (doc. 14750/16) 30/06/2021: end of grandfathering
	CY019 "Patent box " (new patent box)	2017	Not harmful (doc. 10047/17)	
	CY020 "Notional interest deduction"	2018	In the process of being amended (doc. 9652/19 ADD I + doc. 14114/19)	
CZECH REPUBLIC	CZ001 "Investment incentives"	2003	HARMFUL (doc. 13213/03)	2004 (doc. 9427/05)
GERMANY	DE001 (C002) "Shipping Regime - Tonnage Tax"	1999	Not harmful	
	DE002 (C021) "Special Allowances - Agriculture and Forestry"	1999	Not harmful	

DE004 (D005)	1999	Not harmful			
"Special Depreciation - Business Investment in former DDR and West Berlin"					
DE005 (D006)	1999	Not harmful			
"Investment Grants - Equipment in Former DDR and West Berlin"					
DE006 (D007)	1999	Not harmful			
"Tax Advantages - Commercial Investment in BRD/DDR Border Area Germany"					
DE007 (E010)	1999	Not harmful			
"Special Depreciation for SMEs"					
DE008 (E022)	1999	Not harmful			
"Rollover of Capital Gains"					
DE009 (E031)	1999	Not harmful			
"Limits on Taxes on Commercial Income"					
DE010 (AAM019/A021)	1999	HARMFUL	2001		
"Control and coordination centres of foreign companies in Germany"		(doc. 14313/99)	(doc. 14812/02)		

	DE011 (AAM020/A022) "Holding companies"	1999	Not harmful	
	DE012 (B015) "Schwankungsruckstellungen (provision for fluctuation in insurance and re-insurance)"	1999	Not harmful	
	DE013 (CAM015/D027) "Investor model/film funds"	1999	Not harmful	
	DE014 (CAM016/D028) "Rules for self-generated intangibles"	1999	Not harmful	
	DE015 "Regulation for the promotion of R&D"	2020	Not assessed (economically sound method of encouraging R&D) <i>(doc. 8374/20)</i>	
DENMARK	DK001 (C001) "Early depreciation for vessels"	1999	Not harmful	
	DK002 (D004) "Enterprise Zones"	1999	Not harmful	

	DK003 (E005) "Foreign business Operations Relief"	1999	Not harmful	
	DK004 (E014) "Scheme for Early Depreciation of Certain Assets"	1999	Not harmful	
	DK005 (AAM021/A023) "Holding Companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2001 <i>(doc. 14812/02)</i>
	DK006 "Amendments to the rules on taxing investment vehicles"	2020		
ESTONIA	EE001 "New Investment Funds Act"	2018	Out of scope <i>(doc. 9637/18)</i>	
GREECE	EL001 (B011) "Offices of Foreign Companies (Law 89/67 Offices)"	1998	HARMFUL <i>(doc. 14313/99)</i>	2002: abolished <i>(doc. 8848/02)</i> 2006: end of grandfathering <i>(doc. 14812/02)</i>
	EL002 (C003) "Ship management Offices"	1999	Not harmful	

	EL003 (C004) "Shipping Regime"	1999	Not harmful	
	EL004 (C017) "Exports Incentives and Incentives for Mass Media"	1999	Not harmful	
	EL005 (E015) "Incentives for Investment (Law 2601/98)"	1999	Not harmful	
	EL006 (E024) "Small Islands Income Tax Reduction"	1999	Not harmful	
	EL007 (E026) "Mutual Funds/Portfolio Investment Companies"	1999	Not harmful	
	EL008 (E032) (duplicate entry see E026) "Fixed Tax - Transferable Securities"	1999	Not harmful	
	EL009 (BAM31/B017) "Business share capital companies (Law 2367/1995, art.5)"	1999	Not harmful	
	EL010 (BAM034/B018) "Long term loans in foreign currency"	1999	Not harmful	

SPAIN	EL011 (EAM033/E42)	1999	Not harmful	
	"Large scale product-line investments financed with Greece foreign capital"			
	EL012 (EAM035/E43)	1999	Not harmful	
	"National infrastructure"			
	EL013	2004	Not assessed (abolished before)	
	"Tax Incentives for Development"			
	EL014	2005	Not assessed (doc. 9427/05)	
	"Tax Incentives for Investment"			
	EL015	2018	Not harmful, but annual monitoring (doc. 9637/18)	
	"Patent tax incentive"			
	ES001 (A004)	1998	HARMFUL (doc. 14313/99)	2002 (docs. 8848/02 and 14812/02)
	"Basque Country - Co-ordination Centres"			
	ES002 (A005)	1998	HARMFUL (doc. 14313/99)	2002 (docs. 8848/02 and 14812/02)
	"Navarra - Co-ordination Centres"			

	ES003 (A011) "Holding Companies (ETVE)"	1998	Not harmful	
	ES004 (C022) "Incentives for Mining Enterprises"	1999	Not harmful	
	ES005 (D008) "Canary Islands - Economic and Tax Regime (REF)"	1999	Not harmful	
	ES006 (D009) "Basque Country - Start Up Relief"	1999	Not harmful	
	ES007 (D010) "Navarra - Start Up Relief"	1999	Not harmful	
	ES008 (D011) "Regional Development Companies"	1999	Not harmful	
	ES009 (E011) "Incentives for SMEs"	1999	Not harmful	
	ES010 (E016) "Investment Tax Credits"	1999	Not harmful	

	ES011 (E027)	1999	Not harmful	
	"Venture Capital Funds and Companies"			
	ES012 (E033)	1999	Not harmful	
	"Representative Office"			
	ES013 (BAM023/B016)	1999	Not harmful	
	"Banks and finance entities"			
	ES014 (DAM022/D023)	1999	Not harmful	
	"50% profit exemption in Ceuta and Melilla"			
	ES015 (CAM024/C028)	1999	Not harmful	
	"Relief for investments in films and audio-visual productions"			
	ES016 (CAM025/C029)	1999	HARMFUL	2003
	"Investigation and Exploitation of Hydrocarbons"		(doc. 14313/99)	(doc. 7018/1/03)
	ES017 (CAM027/C030)	1999	Not harmful	
	"Shipping Regime"			

	<p>ES018 "Partial exemption for income from certain intangible assets" (old national patent box)</p>	2008	<p>HARMFUL (doc. 16553/1/14)</p>	<p>2016 (doc. 9912/16) 30/06/2021: end of grandfathering (doc. 14364/18)</p>
	<p>ES019 "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial exemption for income from certain intangible assets" (old patent box)</p>	2014	<p>HARMFUL (doc. 16553/1/14)</p>	<p>2016 (doc. 9912/16) 30/06/2021: end of grandfathering (doc. 14364/18)</p>
	<p>ES020 "Navarra - partial exemption for income from certain intangible assets" (old patent box)</p>	2014	<p>HARMFUL (doc. 16553/1/14)</p>	<p>2017 (doc. 14784/17) 30/06/2021: end of grandfathering (doc. 14364/18)</p>
	<p>ES021 "Reduction of income derived from certain intangible assets" (new patent box)</p>	2016	<p>HARMFUL (doc. 14784/17)</p>	<p>2018 (doc. 14364/18)</p>

FINLAND	ES022	"Navarra - Reduction of income derived from certain intangible assets " (new patent box)	2016	HARMFUL <i>(doc. 14784/17)</i>	2018 <i>(doc. 14364/18)</i>
	ES023	"Basque country (Álava, Guipúzcoa and Vizcaya) - Partial reduction for the exploitation of intellectual and industrial property" (new patent box)	2016	HARMFUL <i>(doc. 14784/17)</i>	2018 <i>(doc. 14364/18)</i>
	FI001 (B008)	"Åland Islands: Captive Insurance"	1998	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>
FRANCE	FI002 (C009)	"Ice-Class Investment Allowance"	1999	Not harmful	
	FI003 (D020)	"Accelerated Depreciation; Investments in Developing Regions"	1999	Not harmful	
	FR001 (A006)	"Headquarters and Logistic Centres"	1998	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 14361/03)</i>
	FR002 (A012)	"Royalty Income - Patents"	1998	HARMFUL <i>(doc. 14313/99)</i>	2002 <i>(doc. 14812/02)</i>

	FR003 (C005) "Shipping Regime "	1999	Not harmful	
	FR004 (C013) "Tax credit for research"	1998	Not harmful	
	FR005 (D012) "Corsica Incentives 1,2,3"	1999	Not harmful	
	FR006 (D013) "Tax Free Zones - ZFU"	1999	Not harmful	
	FR007 (D014) "Enterprise Zones"	1999	Not harmful	
	FR008 (D015) "Overseas Departments"	1999	Not harmful	
	FR009 (D016) "Nord-Pas-de-Calais - Privileged Investment Zone"	1999	Not harmful	
	FR010 (E006) "Bénéfice Mondial and Bénéfice Consolidé"	1999	Not harmful	

	FR011 (E008) "Newly Created Companies"	1999	Not harmful	
	FR012 (E025) "St Martin and St Barthélémy"	1999	Not harmful	
	FR013 (E028) "Venture Capital Companies"	1999	Not harmful	
	FR014 (E034) "Tax Credits for Job-creating Investments"	1999	Not harmful	
	FR015 (E035) "Tax Credits for Staff Training Costs"	1999	Not harmful	
	FR016 (A023) "Holding de participations étrangères"	1999	Not harmful	
	FR017 (BAM044/B019) "Centrales de trésorerie / Finance centres"	1999	Not harmful	

	<p>FR018 (BAM061/B020) "Provisions for risks relating to medium and long term credit operations carried out by banks and credit institutions"</p>	1999	Not harmful	
	<p>FR019 (BAM062/B021) "Technical provisions for insurance and reinsurance undertakings"</p>	1999	Not harmful	
	<p>FR020 (AAM052/A024) "Holding companies with shareholdings in foreign companies"</p>	1999	Not harmful	
	<p>FR021 (CAM058/C026) "Provisions for Renewal of Mineral Reserves"</p>	1999	HARMFUL (doc. 14313/99)	2003 (doc. 14361/03)
	<p>FR022 (CAM059/C027) "Provision for Renewal of Oil and Gas Reserves"</p>	1999	HARMFUL (doc. 14313/99)	2003 (doc. 14361/03)
	<p>FR023 (EAM045/E044) "Tax credit for membership of a 'groupement de prevention agréé'"</p>	1999	Not harmful	
	<p>FR024 (EAM051/E045) "Exemption from corporation tax on takeover of ailing companies"</p>	1999	Not harmful	

	<p>FR025 (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>FR026 (EAM054/E047) "Distribution by certain companies of capital gains arising 1999 on liquidation"</p> <p>FR027 (EAM055/E048) "Provisions to cover price increases"</p> <p>FR028 (EAM056/E049) "Provisions for setting up foreign branches"</p> <p>FR029 (EAM057/E050) "Provision for employee start-up loans"</p> <p>FR030 (EAM060/E051) "Provisions for risks relating to medium-term credit transactions by firms carrying out works or selling abroad"</p> <p>FR031 (EAM064/E052) "Long-term capital gains on FCPR and SCR securities"</p>	1999	Not harmful	
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	FR032 (EAM066/E053) "Carryover of losses on merger (consent)"	1999	Not harmful	
	FR033 (EAM067/E054) "Deferred taxation in the event of merger and practical asset transfer"	1999	Not harmful	
	FR034 (EAM068/E055) "Authorised Telecom financing companies"	1999	Not harmful	
	FR035 (EAM069/E056) "Investment companies"	1999	Not harmful	
	FR036 (EAM074/E057) "Reduced rate of 19% on reinvested SME profits"	1999	Not harmful	
	FR037 (DAM043/D024) "Exceptional depreciation for buildings constructed under urban and rural planning arrangements"	1999	Not harmful	
	FR038 (CAM040/C031) "Accelerated depreciation for purchases of software"	1999	Not harmful	

	FR039 (CAM041/C032) "Accelerated depreciation for energy-saving equipment"	1999	Not harmful	
	FR040 (CAM042/C033) "Accelerated depreciation for environmental protection"	1999	Not harmful	
	FR041 (CAM046/C034) "Deduction of cooperative dividends"	1999	Not harmful	
	FR042 (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	
	FR043 (CAM049/C036) "Exemption from corporation tax for the oil storage agency"	1999	Not harmful	
	FR044 (CAM050/C037) "Corporation tax exemption for agricultural cooperatives"	1999	Not harmful	
	FR045 (CAM058/C038) "Provision for renewal of mineral reserves"	1999	Not harmful	

	FR046 (CAM059/C039) "Provision for renewal of oil and gas reserves"	1999	Not harmful	
	FR047 (CAM063/C040) "Press"	1999	Not harmful	
	FR048 (CAM065/C041) "Special depreciation rules for the audiovisual sector"	1999	Not harmful	
	FR049 (CAM070/C042) "Business and industrial real estate companies"	1999	Not harmful	
	FR050 (CAM071/C043) "Companies authorised to provide energy-saving and heat recovery financing (SOFERGIE)"	1999	Not harmful	
	FR051 (CAM073/C045) "Exceptional depreciation for participating interests in companies financing non-industrial fishing (SOFIPECHE)"	1999	Not harmful	
	FR052 (CAM077/C046) "Securities in innovation financing companies (SFI)"	1999	Not harmful	

	FR053 "Reduced rate for long term capital gains and profits from the licensing of Intellectual Property rights" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	2019 <i>(doc. 9652/19 ADD 7 REV 1)</i>
	FR054 "New IP regime"	2019	Not harmful <i>(doc. 9652/19 ADD 2)</i>	
CROATIA	HR001 "Corporate Income Tax Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR002 "Hill and Mountain Areas Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR003 "Areas of Special State Concern Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR004 "Investment Promotion Act (2006)"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR005 "Reconstruction and Development of the City of Vukovar Act"	2013	Not harmful <i>(doc. 10608/14)</i>	

HR006 "Free Zones Act"	2013	Not harmful (doc. 10608/14)	
HR007 "Maritime Code"	2013	Not harmful (doc. 10608/14)	
HR008 "Investment Promotion Act (2012)"	2013	Not harmful (doc. 10608/14)	
HR009 "Investment Promotion Act (2015)"	2016	Not assessed (amended in 2017: see HR011) (doc. 14784/17)	
HR010 "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)	
HR011 "Investment Promotion Act (2017)"	2018	Out of scope (doc. 14364/18)	
HR012 "Ordinance on the procedure of concluding advance pricing agreements"	2018	Out of scope (doc. 14364/18)	

	HR013 "Incentive measures for research and development projects"	2019	Not assessed (doc. 9652/19 ADD 6 REV 1)	
	HR014 "Amendments to the Law on Corporate Income Tax"	2020	Not assessed (measure of general nature) (doc. 8374/20)	
HUNGARY	HU001 "Offshore companies"	2003	HARMFUL (doc. 13213/03)	2003: abolished 2006: end of grandfathering (doc. 13213/03)
	HU002 "10 years tax holidays"	2003	Not harmful	
	HU003 "Venture capital companies"	2003	Not harmful	
	HU004 "Holding companies"	2003	Not harmful	
	HU005 "Investment tax relief subject to special approval"	2003	Not harmful	

HU006	"Revenue from Stock Exchange Operations"	2003	Not harmful	
HU007	"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>
HU008	"Royalty income"	2004	Not harmful	
HU009	"Intangible property for royalties and capital gains" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i> 30/06/2021: end of grandfathering
HU010	"Tax Base for Interest Payments Received from Abroad"	2010	Not assessed (abolished before) <i>(doc. 10857/11)</i>	
HU011	"Intellectual property box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	

IRELAND	IE001 (B001) "The International Financial Services Centre (Dublin)"	1998	HARMFUL (doc. 14313/99)	2002: phase out (doc. 8848/02) 2003: abolished (doc. 7018/1/03)
	IE002 (C014) "Research and Technical Development"	1999	Not harmful	
	IE003 (C023) "Mining Taxation"	1999	Not harmful	
	IE004 (C024) "10% Manufacturing Rate"	1999	HARMFUL (doc. 14313/99)	2002: phase out (doc. 8848/02) 2011: end of grandfathering (doc. 10857/11))
	IE005 (C025) "Petroleum Taxation"	1999	HARMFUL (doc. 14313/99)	2002: tax rate increased (doc. 8848/02)
	IE006 (D017) "Shannon Airport Zone (SAZ)"	1999	HARMFUL (doc. 14313/99)	2002: phase out (doc. 8848/02) 2006: end of grandfathering (doc. 14812/02)

	IE007 (D018) "New Investments - Buildings in Run-Down Urban Areas"	1999	Not harmful	
	IE008 (E007) "Foreign Income"	1999	HARMFUL <i>(doc. 14313/99)</i>	2001: abolished <i>(doc. 8842/02)</i> 2011: end of grandfathering <i>(doc. 10857/11)</i>
	IE009 (BAM069/B024) "Exemption of income from Government securities"	1999	Not harmful	
	IE010 (BAM098/B025) "Non-resident companies"	1999	Not harmful	
	IE011 (EAM100/E065) "Specified collective investment undertakings"	1999	Not harmful	
	IE012 (CAM094/C048) "Film"	1999	Not harmful	

	IE013 (CAM097/C049) "Investment in renewable energy projects"	1999	Not harmful	
	IE014 (CAM101/C050) "Tax exemption for profit/gain from the occupation of woodlands"	1999	Not harmful	
	IE015 "Holding company"	2005	Not assessed (doc. 9427/05)	
	IE016 "Knowledge Development Box" (new patent box)	2016	Not harmful (doc. 10047/17)	
ITALY	IT001 (B002) "Trieste Financial Services and Insurance centre"	1998	HARMFUL (doc. 14313/99)	2003 (doc. 14812/02)
	IT002 (C006) "Shipping Regime"	1999	Not harmful	
	IT003 (E036) "Listed Companies - Reduced Rates"	1999	Not harmful	

IT004 (BAM082/B022) "Incentives for restructuring the banking sector"	1999	Not harmful	
IT005 (BAM093/B023) "Tax deduction for interest on additional capital contributions from foreign head offices to Italian PE"	1999	Not harmful	
IT006 (EAM078/E058) "Dual income tax"	1999	Not harmful	
IT007 (EAM083/E059) "IRAP exemptions"	1999	Not harmful	
IT008 (EAM085/E060) "SMEs"	1999	Not harmful	
IT009 (EAM088/E061) "Special depreciation regime"	1999	Not harmful	
IT010 (EAM089/E062) "Special regime for investment funds"	1999	Not harmful	
IT011 (EAM090/E063) "Substitute tax regime for corporate reorganisations"	1999	Not harmful	

	IT012 (EAM091/E064) "Tax advantages for certain trade and commercial activities"	1999	Not harmful	
	IT013 (DAM086/D025) "Regional Incentives : South of Italy (Mezzogiorno)"	1999	Not harmful	
	IT014 (CAM080/C047) "Incentives for scientific research"	1999	Not harmful	
	IT015 "Holdings"	2004	Out of scope (doc. 9805/04)	
	IT016 "International Tax Ruling Practice"	2004	Out of scope (doc. 9805/04)	
	IT017 "Patent box" (old patent box)	2014	HARMFUL (doc. 16553/1/14)	2018, but annual monitoring (doc. 9637/18) 30/06/2021: end of grandfathering

	IT018	2015	Not harmful (doc. 10047/17)	
	"Patent box" (new patent box)			
	IT019	2018	Not harmful (doc. 14364/18)	
	"Notional Interest Deduction"			
	IT020	2020	Not assessed (amendment of procedural nature) (doc. 8374/20)	
	"Amendments to the patent box regime"			
	IT021	2020	Not harmful (doc. 8374/20)	
	"Amendments to the notional interest deduction regime"			
LITHUANIA	LT001	2003	HARMFUL (doc. 13213/03)	2004: abolished 2017: end of grandfathering (doc. 13213/03)
	"Free Economic Zones"			
	LT002	2003	Not harmful	
	"Benefits in respect of reinvested profits"			

LT003	"Enterprises with foreign invested capital"	2003	HARMFUL (doc. 13213/03)	2003 (doc. 13213/03)
LT004	"Strategic investors"	2003	HARMFUL (doc. 13213/03)	2003: abolished 2010: end of grandfathering (doc. 13213/03)
LT005	"Special tax zones" (Intellectual Property components)	2017	Not harmful, but annual monitoring (doc. 14784/17)	
LT006	"Review of the corporate income tax regime for special tax zones"	2018	Not assessed, but annual monitoring (doc. 14364/18)	
LT007	"New special corporate income tax regime for patented assets and copyrighted software" (patent box)	2018	Not harmful (doc. 9652/19 ADD 3)	
LT008	"Holding company regime"	2019	HARMFUL (doc. 9652/19)	

LUXEMBOURG	LU001 (A007) "Co-ordination Centres"	1998	HARMFUL (doc. 14313/99)	1996: abolished 2002: end of grandfathering (doc. 14812/02)
	LU002 (A013) "Tax Exempt 1929 Holding Companies"	1998	HARMFUL (doc. 14313/99)	2005 (doc. 9427/05) 2011: end of grandfathering (doc. 10857/11)
	LU003 (B003) "Finance Companies"	1998	HARMFUL (doc. 14313/99)	1996: abolished 2002: end of grandfathering (doc. 14812/02)
	LU004 (B007) "Provisions for Fluctuations in Reinsurance"	1998	HARMFUL (doc. 14313/99)	2002: abolished 2007: end of grandfathering (doc. 14812/02)

	LU005 (C018) "Audiovisual Investment Certificates"	1999	Not harmful	
	LU006 (E009) "Tax holidays for New Businesses"	1999	Not harmful	
	LU007 (E017) "Special depreciation arrangement for assets intended for environmental protection and energy saving, and for assets adjusting work places for disabled workers"	1999	Not harmful	
	LU008 (AAM108/A024) "Application of the parent company/subsidiary system to resident companies with share capital (SOPARFI)"	1999	Not harmful	
	LU009 (CAM106/C050) "Depreciation of equipment and tools used solely for scientific or technical research operation"	1999	Not harmful	
	LU010 (CAM107/C051) "Shipping Regime"	1999	Not harmful	
	LU011 (EAM103/E066) "Investment funds"	1999	Not harmful	

	<p>LU012 (EAM109/E067) "Venture Capital investment certificates"</p> <p>LU013 (Z002) "Finance Branches"</p> <p>LU014 "Intellectual property" (old patent box)</p> <p>LU015 "Group Financing Companies - Advance Confirmation of Margin (Circular n°164/2 of 28 January 2011)"</p> <p>LU016 "Intra-group financing - safe harbour rule"</p> <p>LU017 "Draft law relating to the tax regime for intellectual property" (new patent box)</p>	<p>1999</p> <p>1999</p> <p>2008</p> <p>2010</p> <p>2017</p> <p>2018</p>	<p>Not harmful</p> <p>HARMFUL (doc. 14313/99)</p> <p>HARMFUL (doc. 16553/1/14)</p> <p>Not assessed (doc. 10857/11)</p> <p>Not assessed, but annual monitoring (doc. 10047/17 and doc. 14114/19)</p> <p>Not harmful (doc. 9637/18)</p>	<p>2001 (doc. 14812/02)</p> <p>2016 (doc. 14750/16)</p> <p>30/06/2021: end of grandfathering</p>
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LATVIA	LV001		2003		HARMFUL <i>(doc. 13213/03)</i>	2004 <i>(doc. 13213/03)</i>
	"Special Economic Zones and Free Ports"					
	LV002		2003		Not harmful	
	"High-tech companies"					
	LV003		2003		Not harmful	
	LV004		2003		Not harmful	
	"Shipping Regime"					
	LV005		2017		Not assessed (de minimis) <i>(doc. 10047/17)</i>	
	"Start-up tax reliefs"					
MALTA	MT001		2003		HARMFUL <i>(doc. 13213/03)</i>	1996: abolished 2004: end of grandfathering <i>(doc. 13213/03)</i>
	"Offshore trading and non trading companies"					
	MT002		2003		HARMFUL <i>(doc. 13213/03)</i>	1996: abolished 2004: end of grandfathering <i>(doc. 13213/03)</i>
	"Offshore insurance companies / Insurance companies"					

MT003 "Offshore banking companies / Banking companies"	2003	HARMFUL (doc. 13213/03)	1996: abolished 2004: end of grandfathering (doc. 13213/03)
MT004 "International Trading companies "	2003	HARMFUL (doc. 13213/03)	2007
MT005 "Dividends from (other) Maltese companies with foreign income"	2003	HARMFUL (doc. 13213/03)	2007: abolished (doc. 9047/07) 2011: end of grandfathering (doc. 10857/11)
MT006 "Shipping Regime"	2003	Not harmful	
MT007 "Investment Service Companies"	2003	HARMFUL (doc. 13213/03)	2011: end of grandfathering (doc. 10857/11)
MT008 "Business Promotion Act"	2003	Not harmful	

MT009 "Onshore free port"	2003	Not harmful	
MT010 "Business Promotion Regulations"	2003	Not harmful	
MT011 "Non-resident companies"	2003	Not assessed	
MT012 "Special granted tax exemption"	2003	HARMFUL (doc. 13213/03)	2004 (doc. 13213/03)
MT013 "Exemption for royalty income from patents" (old patent box)	2014	HARMFUL (doc. 16553/1/14)	2016 (doc. 14750/16) 30/06/2021 : end of grandfathering
MT014 "Notional Interest Deduction"	2018	Not harmful (doc. 14364/18)	

	MT015 "New patent box"	2019	Not harmful (doc. 14114/19 ADD I)	
NETHERLANDS	NL001 (A008) "Cost Plus Ruling"	1998	HARMFUL (doc. 14313/99)	2001: abolished 2006: end of grandfathering (doc. 14812/02)
	NL002 (A009) "Resale Minus Ruling"	1998	HARMFUL (doc. 14313/99)	2001: abolished 2006: end of grandfathering (doc. 14812/02)
	NL003 (A010) "Intra-Group Finance Activities"	1998	HARMFUL (doc. 14313/99)	2001: abolished 2006: end of grandfathering (doc. 14812/02)

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

	<p>NL009 (C015) "Tax credits for investments in energy saving equipment"</p> <p>NL010 (D019) "Accelerated Depreciation of new buildings in certain regions"</p> <p>NL011 (E003) "US Foreign Sales Corporations Ruling"</p> <p>NL012 (E004) "Informal Capital Ruling"</p> <p>NL013 (E018) "Investment Allowance"</p> <p>NL014 (Z003) "Non Standard Rulings (including Greenfield-rulings)"</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>HARMFUL <i>(doc. 14313/99)</i></p> <p>HARMFUL <i>(doc. 14313/99)</i></p> <p>Not harmful</p> <p>HARMFUL <i>(doc. 14313/99)</i></p>	<p></p> <p></p> <p>2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i></p> <p>2003 <i>(doc. 14812/02)</i></p> <p></p> <p>2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i></p>
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	NL015 (CAM110/C053) "Film industry"	1999	Not harmful	
	NL016 "Innovation box" (old patent box)	2007	HARMFUL (doc. 16553/1/14)	2017: abolished 30/06/2021: end of grandfathering
	NL017 "Interest box"	2007	Not assessed (measure abandoned) (doc. 10033/10)	
	NL018 "Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	
POLAND	PL001 "Special Economic Zones (original rules)"	2003	HARMFUL (doc. 13213/03)	2011: end of grandfathering (doc. 10857/11)
	PL002 "Special Economic Zones (amended rules)"	2003	HARMFUL (doc. 13213/03)	2006
	PL003 "Special Economic Zones (amended rules)"	2006	Not assessed (doc. 15472/06)	

PL004	2017	"Shipbuilding and complementary industries"	Out of scope (doc. 10047/17)		
PL005	2017	"GAAR and rulings"	Not assessed		
PL006	2018	"15% corporate income tax rate for small taxpayers"	Not harmful (doc. 14364/18)		
PL007	2018	"One-time depreciation of factory new fixed assets"	Not assessed (minor importance: does not affect business location) (doc. 9637/18)		
PL008	2018	"Increased tax incentives for R&D activities" (with relevance also for companies operating in SEZ)	Out of scope (doc. 9637/18)		
PL009	2018	"Increase of the one-time depreciation limit for fixed assets and intangible assets" (both for companies and natural persons)	Not assessed (minor importance: does not affect business location) (doc. 9637/18)		

PL010	"9% corporate income tax for taxpayers with revenues not exceeding EUR 1.2 million"	2019	Not assessed (doc. 9652/19 ADD 4)		
PL011	"Notional interest deduction regime"	2019	Not harmful (doc. 14114/19 ADD 2)		
PL012	"IP regime"	2019	Not harmful (doc. 9652/19 ADD 5)		
PL013	"Polish Investment Zone (PIZ)"	2019	HARMFUL (doc. 14114/19 ADD 3)		
PL014	"Co-operative compliance programme for large taxpayers"	2020			
PORTUGAL	PT001 (B006) "Madeira and Sta Maria (Azores) Free Zones"	1999	HARMFUL (doc. 14313/99)	2003: abolished (doc. 7018/1/03) 2012: end of grandfathering (doc. 10903/12)	

	PT002 (C008) "Shipping Regime"	1999	Not harmful	
	PT003 (C016) "Research and Development Expenses"	1999	Not harmful	
	PT004 (E012) "Micro and Small Enterprises"	1999	Not harmful	
	PT005 (E019) "Tax Incentives for Contractual Investment"	1999	Not harmful	
	PT006 (E020) "Tax Credit for Investment"	1999	Not harmful	
	PT007 (E023) "Reinvested Capital Gains"	1999	Not harmful	
	PT008 (E037) "SGII Companies"	1999	Not harmful	

	PT009 (E038) "SCR, SDR and SFE Companies"	1999	Not harmful	
	PT010 (A025) "Holding companies (SGPS)"	1999	Not harmful	
	PT011 (BAM118/B026) "Reinsurance companies"	1999	Not harmful	
	PT012 (EAM112/E068) "Accelerated depreciation"	1999	Not harmful	
	PT013 (EAM116/E069) "Investment funds"	1999	Not harmful	
	PT014 (DAM115/D026) "Industrial Free Zones"	1999	Not harmful	
	PT015 "Madeira Free Zones"	2008	Not assessed <i>(doc. 16084/1/08)</i>	

	PT016 "Partial exemption for income from patents and other industrial property rights" (old patent box)	2014	HARMFUL (doc. 16553/1/14)	2018 (doc. 9637/18) 30/06/2021 : end of grandfathering
	PT017 "Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	
	PT018 "Notional Interest Deduction"	2018	Out of scope, but annual monitoring (doc. 14364/18 and doc. 14114/19)	
ROMANIA	RO001 "Free zones"	2006	HARMFUL (doc. 10879/06)	2002: abolished 2012: end of grandfathering
	RO002 "Disadvantaged zones"	2006	Not harmful	
	RO003 "Large investment deduction"	2006	HARMFUL (doc. 10879/06)	2007

	RO004 "Export activities"	2006	HARMFUL (doc. 10879/06)	2004
	RO005 "Special tax exemptions"	2006	HARMFUL (doc. 10879/06)	2000: abolished 2007: end of grandfathering
	RO006 "Patent profits exemption"	2006	HARMFUL (doc. 10879/06)	2003: abolished 2007: end of grandfathering
	RO007 "Industrial parks"	2006	Not harmful	(expired in 2007)
	RO008 "Profit tax exemption for companies with innovation and research & development activities"	2018	Review on hold until the relevant national legislation is adopted (doc. 9652/19)	
SLOVAKIA	SK001 "10-years tax holiday for foreign owned companies"	2003	HARMFUL (doc. 13213/03) (doc. 15317/04)	2003: already abolished 2009: end of grandfathering (doc. 13213/03)

SK002	"Tax exemption for newly started companies"	2003	HARMFUL (doc. 13213/03)	2003: already abolished (doc. 13213/03)
SK003	"100% corporate income tax credits for foreign investors"	2003	HARMFUL (doc. 13213/03)	2003: already abolished (doc. 13213/03)
SK004	"100% corporate income tax credits for foreign investors (first amendment)"	2003	HARMFUL (doc. 13213/03)	2004 (doc. 13213/03)
SK005	"100% corporate income tax credits for foreign investors (second amendment)"	2003	HARMFUL (doc. 13213/03)	2004 (doc. 13213/03)
SK006	"Investment Aid Tax Credit" (Section 30a of Act No. 595/2003 of Coll. on Income Tax)	2008	Not assessed (doc. 10200/1/09)	
SK007	"Patent box" (new patent box)	2018	Not harmful (doc. 14364/18)	
SK008	"Exemption of gains from the sale of shares and business shares"	2018	Not assessed (doc. 14364/18)	

SLOVENIA	SI001 "Special Economic Zones"	2003	Not harmful	
	SI002 "Foreign income"	2003	HARMFUL (doc. 13213/03)	2004
	SI003 "Newly established companies"	2003	Not harmful	
	SI004 "Exemption of revenues from profit participation"	2005	Not assessed (doc. 9427/05)	
	SI005 "Investment incentives allowance"	2005	Not assessed (doc. 9427/05)	
	SI006 "Taxation of interest and royalties"	2005	Not assessed (doc. 9427/05)	
	SI007 "Implementation of PSD, IRD and Merger Directive"	2005	Not assessed (doc. 9427/05)	
	SI008 "Enlargement of the period for a loss carry-over"	2006	Not assessed (doc. 15472/06)	

SI009	"Relief for investment in research and development"	2006	Not assessed (doc. 15472/06)		
SI010	"Harmonisation of the amendments to the Mergers Directive"	2006	Not assessed (doc. 15472/06)		
SI011	"Exemption of Dividends and Capital Gains"	2007	Not assessed (doc. 9047/07)		
SI012	"Venture Capital Scheme"	2007	Not assessed (doc. 9047/07)		
SI013	"Amendments to the Economic Zones Act"	2007	Not assessed (doc. 9047/07)		
SI014	"Tax reliefs for Pomurje region"	2010	Not assessed (doc. 16766/10)		
SI015	"Amendments to the Economic Zones Act"	2010	Not assessed (doc. 16766/10)		

SWEDEN	SE001 (B009) "Foreign Insurance Companies"	1999	Not harmful	
	SE002 (E030) "Investment Companies"	1999	Not harmful	
	SE003 (EAM121/E070) "Tax allocation reserve of 20%"	1999	Not harmful	
	SE004 "Holdings"	2004	Not assessed <i>(doc. 15317/04)</i>	

Preferential tax regimes in dependent or associated territories of EU Member States⁵ (with the exception of those covered under the EU listing process⁶)

NAME OF THE JURISDICTION	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category ⁷) "Name of the regime"	STANDSTILL DATE⁸	ASSESSMENT	ROLLBACK DATE
Netherlands Antilles (dissolved in 2010)	AN001 (F020) "Offshore companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2002: abolished 2019: end of grandfathering <i>(doc. 14812/02)</i>

⁵ As of the date of notification/identification.

⁶ See separate compilation set out in doc. 8603/20

⁷ 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).

⁸ Date of identification by the COCG or notification by the MS concerned

	<p>AN002 (F021) "New businesses"</p> <p>AN003 (F022) "Mutual funds"</p> <p>AN004 (F023) "Captive Insurance"</p>	<p>1999</p> <p>1999</p> <p>1999</p>	<p>Not harmful</p> <p>Not harmful</p> <p>HARMFUL <i>(doc. 14313/99)</i></p>	<p>2002: abolished <i>(doc. 14812/02)</i></p> <p>2019: end of grandfathering <i>(doc. 14812/12)</i></p> <p>2006 <i>(doc. 9655/06)</i></p>
	<p>AN005 (F024) "Free zones"</p> <p>AN006 (F025) "Rulings"</p>	<p>1999</p> <p>1999</p>	<p>HARMFUL <i>(doc. 14313/99)</i></p> <p>Not harmful</p>	<p>2006 <i>(doc. 9655/06)</i></p>

	<p>AN007 (F026) "Shipping and Air transport"</p> <p>AN008 "Ruling Practice"</p> <p>AN009 "Tax treatment of exempt companies under the NFF"⁹</p> <p>AN010 "Tax treatment of holding companies under the NFF"</p>	<p>1999</p> <p>2004</p> <p>2004</p> <p>2004</p>	<p>Not harmful</p> <p>HARMFUL <i>(doc. 9805/04)</i></p> <p>HARMFUL <i>(doc. 9805/04)</i></p> <p>HARMFUL <i>(doc. 9805/04)</i></p> <p>HARMFUL <i>(doc. 9805/04)</i></p>	<p>2004 <i>(doc. 9805/04)</i></p> <p>2006: amended 2011: end of grandfathering <i>(doc. 9805/04)</i></p> <p>2006: amended 2011: end of grandfathering <i>(doc. 9805/04)</i></p>
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⁹ The regime is still in place in Sint Maarten ("Tax exempt company" regime)

Falkland Islands	FK001 (F058) "Tax Holidays"	1999	Not harmful	
French Polynesia	PF001 (F010) "Investment and job incentives (tax exemptions) in certain sectors (tourism, maritime, etc. but excluding banking and insurance)"	1999	Not harmful	
Saint-Pierre and Miquelon	PM001 (F016) "Temporary exemptions for certain sectors"	1999	Not harmful	
	PM002 (F017) "Partial exemption from distribution tax"	1999	Not harmful	
	PM003 (F018) "Deduction for productive investment"	1999	Not harmful	

	PM004 (F019) "Share in the subscribed capital of certain companies"	1999	Not harmful	
St Helena and Dependencies	SH001 (F075) "Tax holidays"	1999	Not harmful	
	SH002 (F076) "150% deductions"	1999	Not harmful	
Wallis and Futuna Islands	WF001 (F011) "Investment and Job Incentives"	1999	Not harmful	
	YT001 (F013) "Temporary tax exemptions for companies"	1999	Not harmful	
Mayotte	YT002 (F014) "Tax deductions for productive investments"	1999	Not harmful	

	YT003 (F015) "Capital contributions to certain companies"	1999	Not harmful	
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