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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. 6430/23.

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 notification[2] 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. notification[3] 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 preferential tax measures under paragraph E of the Code of Conduct (doc. 5814/7/18 REV 7, pages 84-95).
[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 (*Schachtelbegunstigung* - intra group relief)"	1999	**HARMFUL** *(doc. 14313/99)*	2002 *(doc. 14361/03)*
	AT002 (A018) "Private foundations (*Stifungen*)"	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** *(doc. 14313/99)*	2004 *(doc. 14361/03)*
	BE010 (E002) "Informal Capital Ruling"	1999	**HARMFUL** *(doc. 14313/99)*	2002 *(doc. 14361/03)*
	BE011 (AAM010/A019) "Holdings"	1999	Not harmful	

	BE012 (EAM001/E041) "Investment funds"	1999	Not harmful	
	BE013 (Z001) "Measure aimed at determining the level of taxation of foreign companies operating in Belgium, without legal personality or probative accounts"	1999	Not harmful	
	BE014 "Patent Income Deduction (PID)" (old patent box)	2008	Not assessed *(doc. 16084/1/08)*	30/06/2021: end of grandfathering
	BE015 "Profit Participating Loan"	2008	Not assessed *(doc. 10200/1/09)*	
	BE016 "Amended Patent Income Deduction (PID) for small companies"	2013	**HARMFUL** *(doc. 16553/1/14)*	2016 *(doc. 14750/16)*
	BE017 "Patent box" (new patent box)	2017	Not harmful *(doc. 10047/17)*	
	BE018 "Notional Interest Deduction"	2018	Not harmful *(doc. 14364/18)*	

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)*	

	BG008 "Introduction of Art. 189a in the Bulgarian Law on Corporate Income Tax"	2009	Not assessed (repealed in 2010)	
	BG009 "Tax measure under Art. 189b in the Bulgarian Law on Corporate Income Tax" (for agricultural producers)	2010	Not assessed *(doc. 10857/11)*	
CYPRUS	**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)*

	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)*

	CY010 "Export of services"	2003	**HARMFUL** *(doc. 13213/03)*	2003: abolished 2006: end of grandfathering *(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 *(doc. 13213/03)*
	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 1; doc. 14114/19)*	2020: amended *(doc 13151/20 + ADD 3)* Under monitoring *(doc. 9651/25 + ADD 8)*
	CY "Intra-group financing - safe harbour rule"	2019		Abolished on 1/1/2022 *(doc. 9651/25 + ADD 9)*
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) "Special Depreciation - Business Investment in former DDR and West Berlin"	1999	Not harmful	
	DE005 (D006) "Investment Grants - Equipment in Former DDR and West Berlin"	1999	Not harmful	
	DE006 (D007) "Tax Advantages - Commercial Investment in BRD/DDR Border Area Germany"	1999	Not harmful	
	DE007 (E010) "Special Depreciation for SMEs"	1999	Not harmful	
	DE008 (E022) "Rollover of Capital Gains"	1999	Not harmful	
	DE009 (E031)	1999	Not harmful	

	"Limits on Taxes on Commercial Income"			
	DE010 (AAM019/A021) "Control and coordination centres of foreign companies in Germany"	1999	**HARMFUL** *(doc. 14313/99)*	2001 *(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) *(doc. 8374/20)*	

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 Assests"	1999	Not harmful	
	DK005 (AAM021/A023) "Holding Companies"	1999	**HARMFUL** *(doc. 14313/99)*	2001 *(doc. 14812/02)*
	DK006 "Amendments to the rules on taxing investment vehicles"	2020	Not assessed *(doc 13151/20* + *ADD 1)*	
	DK007 ‘Increased deduction for R&D’	2025	Not assessed *(doc. 9651/25* + *ADD 1)*	
	DK008	2025	Not assessed	

	‘Refundable Tax Credit for R&D Costs’		*(doc. 9651/25 + ADD 2)*	
ESTONIA	**EE001** "New Investment Funds Act"	2018	Out of scope *(doc. 9637/18)*	
GREECE	**EL001** (B011) "Offices of Foreign Companies (Law 89/67 Offices)"	1998	**HARMFUL** *(doc. 14313/99)*	2002: abolished *(doc. 8848/02)* 2006: end of grandfathering *(doc. 14812/02)*
	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)	1999	Not harmful	

	"Small Islands Income Tax Reduction"			
	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	
	EL011 (EAM033/E42) "Large scale product-line investments financed with Greece foreign capital"	1999	Not harmful	
	EL012 (EAM035/E43) "National infrastructure"	1999	Not harmful	
	EL013 "Tax Incentives for Development"	2004	Not assessed (abolished before)	

	EL014 "Tax Incentives for Investment"	2005	Not assessed *(doc. 9427/05)*	
	EL015 "Patent tax incentive"	2018	Not harmful, annual monitoring can be terminated after 2021 *(doc. 9637/18; 13151/20 + ADD 4; 14848/21; 14674/22)* Monitoring terminated *(doc. 15757/23 + ADD 6)*	
	EL015 REV	2021	Not harmful *(doc. 14674/22)*	
SPAIN	**ES001** (A004) "Basque Country - Co-ordination Centres"	1998	**HARMFUL** *(doc. 14313/99)*	2002 *(docs. 8848/02 and 14812/02)*
	ES002 (A005) "Navarra - Co-ordination Centres"	1998	**HARMFUL** *(doc. 14313/99)*	2002 *(docs. 8848/02 and 14812/02)*
	ES003 (A011)	1998	Not harmful	

	"Holding Companies (ETVE)"			
	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) "Representative Office"	1999	Not harmful	
	ES013 (BAM023/B016) "Banks and finance entities"	1999	Not harmful	
	ES014 (DAM022/D023) "50% profit exemption in Ceuta and Melilla"	1999	Not harmful	
	ES015 (CAM024/C028) "Relief for investments in films and audio-visual productions"	1999	Not harmful	
	ES016 (CAM025/C029) "Investigation and Exploitation of Hydrocarbons"	1999	**HARMFUL** *(doc. 14313/99)*	2003 *(doc. 7018/1/03)*
	ES017 (CAM027/C030) "Shipping Regime"	1999	Not harmful	
	ES018	2008	**HARMFUL**	2016

	"Partial exemption for income from certain intangible assets" (old national patent box)		*(doc. 16553/1/14)*	*(doc. 9912/16)* 30/06/2021: end of grandfathering *(doc. 14364/18)*
	ES019 "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial exemption for income from certain intangible assets" (old patent box)	2014	**HARMFUL** *(doc. 16553/1/14)*	2016 *(doc. 9912/16)* 30/06/2021: end of grandfathering *(doc. 14364/18)*
	ES020 "Navarra - partial exemption for income from certain intangible assets" (old patent box)	2014	**HARMFUL** *(doc. 16553/1/14)*	2017 *(doc. 14784/17)* 30/06/2021: end of grandfathering *(doc. 14364/18)*
	ES021 "Reduction of income derived from certain intangible assets" (new patent box)	2016	**HARMFUL** *(doc. 14784/17)*	2018 *(doc. 14364/18)*
	ES022	2016	**HARMFUL** *(doc. 14784/17)*	2018 *(doc. 14364/18)*

	"Navarra - Reduction of income derived from certain intangible assets " (new patent box)			
	ES023 "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial reduction for the exploitation of intellectual and industrial property" (new patent box)	2016	**HARMFUL** *(doc. 14784/17)*	2018 *(doc. 14364/18)*
	ES024 "Support of Startup Ecosystems"	2022	Not assessed *(doc. 15757/23 + ADD 4)*	
FINLAND	**FI001** (B008) "Åland Islands: Captive Insurance"	1998	**HARMFUL** *(doc. 14313/99)*	2003 *(doc. 14812/02)*
	FI002 (C009) "Ice-Class Investment Allowance"	1999	Not harmful	
	FI003 (D020) "Accelerated Depreciation; Investments in Developing Regions"	1999	Not harmful	
FRANCE	**FR001** (A006) "Headquarters and Logistic Centres"	1998	**HARMFUL** *(doc. 14313/99)*	2003 *(doc. 14361/03)*
	FR002 (A012)	1998	**HARMFUL**	2002

	"Royalty Income - Patents"		*(doc. 14313/99)*	*(doc. 14812/02)*
	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)	1999	Not harmful	

	"Bénéfice Mondial and Bénéfice Consolidé"			
	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	
	FR018 (BAM061/B020)	1999	Not harmful	

	"Provisions for risks relating to medium and long term credit operations carried out by banks and credit institutions"			
	FR019 (BAM062/B021) "Technical provisions for insurance and reinsurance undertakings"	1999	Not harmful	
	FR020 (AAM052/A024) "Holding companies with shareholdings in foreign companies"	1999	Not harmful	
	FR021 (CAM058/C026) "Provisions for Renewal of Mineral Reserves"	1999	**HARMFUL** *(doc. 14313/99)*	2003 *(doc. 14361/03)*
	FR022 (CAM059/C027) "Provision for Renewal of Oil and Gas Reserves"	1999	**HARMFUL** *(doc. 14313/99)*	2003 *(doc. 14361/03)*
	FR023 (EAM045/E044) "Tax credit for membership of a 'groupement de prevention agréé'"	1999	Not harmful	
	FR024 (EAM051/E045) "Exemption from corporation tax on takeover of ailing companies"	1999	Not harmful	
	FR025 (EAM053/E046)	1999	Not harmful	

	"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"			
	FR026 (EAM054/E047) "Distribution by certain companies of capital gains arising 1999 on liquidation"	1999	Not harmful	
	FR027 (EAM055/E048) "Provisions to cover price increases"	1999	Not harmful	
	FR028 (EAM056/E049) "Provisions for setting up foreign branches"	1999	Not harmful	
	FR029 (EAM057/E050) "Provision for employee start-up loans	1999	Not harmful	
	FR030 (EAM060/E051) "Provisions for risks relating to medium-term credit transactions by firms carrying out works or selling abroad"	1999	Not harmful	
	FR031 (EAM064/E052) "Long-term capital gains on FCPR and SCR securities"	1999	Not harmful	
	FR032 (EAM066/E053)	1999	Not harmful	

	"Carryover of losses on merger (consent)"			
	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)	1999	Not harmful	

	"Accelerated depreciation for energy-saving equipment"			
	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)	1999	Not harmful	

	"Provision for renewal of oil and gas reserves"			
	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	2014	**HARMFUL**	2019

	"Reduced rate for long term capital gains and profits from the licensing of Intellectual Property rights" (old patent box)		*(doc. 16553/1/14)*	*(doc. 9652/19 ADD 7 REV 1)*
	FR054 "New IP regime"	2019	Not harmful *(doc. 9652/19 ADD 2)*	
CROATIA	**HR001** "Corporate Income Tax Act"	2013	Not harmful *(doc. 10608/14)*	
	HR002 "Hill and Mountain Areas Act"	2013	Not harmful *(doc. 10608/14)*	
	HR003 "Areas of Special State Concern Act"	2013	Not harmful *(doc. 10608/14)*	
	HR004 "Investment Promotion Act (2006)"	2013	Not harmful *(doc. 10608/14)*	
	HR005 "Reconstruction and Development of the City of Vukovar Act"	2013	Not harmful *(doc. 10608/14)*	
	HR006	2013	Not harmful	

	"Free Zones Act"		*(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	2019	Not assessed	

	"Incentive measures fir research and development projects"		*(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)*	
	HR015 "Reduction of the tax rate for small and mid-sized taxpayers"	2021	Not assessed (measure of general nature) *(doc. 9994/21)*	
	HR016 "Reduction of withholding tax rate on dividends and profit sharing"	2021	Not assessed *(doc. 9994/21)*	
	HR017 "Determination of tax-deductible expenses of credit institutions for write-offs of receivables from citizens and entrepreneurs"	2021	Not assessed *(doc. 9994/21)*	
	HR018 "Extension of the scope of application related to non-authentic arrangements"	2021	Not assessed *(doc. 9994/21)*	
	HR019	2021	Description agreed	2025: rollback completed

	"Newly introduced tax incentive for investment projects in the manufacturing industry"		*(doc. 9295/22 + COR 1 + ADD 1-9)* Review on hold, amendment of the legislative framework expected *(doc. 14674/22; 15757/23 + ADD 5)*	*(doc. 9651/25 + ADD 7)*
	HR020 "New Investment Promotion Act"	2022	Assessment of HR019 shall be applied by analogy to HR020 *(doc. 15757/23 + ADD 1)*	2025: rollback completed *(doc. 9651/25 + ADD 7)*
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 *(doc. 15434/05)*	Abolished *(doc. 14364/18)*
	HU008 "Royalty income"	2004	Not harmful	
	HU009 "Intangible property for royalties and capital gains" (old patent box)	2014	**HARMFUL** *(doc. 16553/1/14)*	2016 *(doc. 14750/16)* 30/06/2021: end of grandfathering
	HU010	2010	Not assessed (abolished before)	

	"Tax Base for Interest Payments Received from Abroad"		(*doc.* 10857/11)	
	HU011 "Intellectual property box" (new patent box)	2017	Not harmful (*doc.* 10047/17)	
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** *(doc. 14313/99)*	2001: abolished *(doc. 8842/02)* 2011: end of grandfathering *(doc. 10857/11)*
	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)*	
	IE017 "Digital games relief"	2022	Description agreed *(doc. 9875/23)* Not harmful but monitoring	

			(doc. 15757/23 + ADD 2)	
	IE018 ‘Participation exemption for foreign dividends’	2025	Not assessed *(doc. 9651/25 + ADD 3)*	
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 *(doc. 14848/21)*
	IT018 "Patent box" (new patent box)	2015	Not harmful *(doc. 10047/17)*	
	IT019 "Notional Interest Deduction"	2018	Not harmful *(doc. 14364/18)*	
	IT020 "Amendments to the patent box regime"	2020	Not assessed (amendment of procedural nature) *(doc. 8374/20)*	
	IT021 "Amendments to the notional interest deduction regime"	2020	Not harmful *(doc. 8374/20)*	

	IT022 "Introduction of tax credit to the Budget law"	2021	Not assessed *(doc. 14848/21)*	
	IT023 "Option for an increased deduction of R&D costs relating to certain IP assets"	2022	Not assessed *(doc. 9295/22 + COR 1 + ADD 1-9)*	
	IT024 "Amendments to the existing Notional Interest Deduction regime to apply the interest rate of 15% to increase of equity in 2021"	2022	Not assessed *(doc. 9295/22 + COR 1 + ADD 1-9)*	
	IT027 "Additional income tax deduction to encourage an increase in the employment base and open-ended employment contracts" Prolongation of the Increased Income Tax Deduction for labour costs related to new employees with open-ended contracts	2024 2025	Not assessed *(doc. 11151/24 + ADD 1)* Not assessed *(doc. 9651/25 + ADD 4)*	
	IT028 ‘Tax credit for investments in capital goods within innovation projects aimed at reducing energy consumption, so-called “Transition 5.0”’	2024	Not assessed *(doc. 9651/25 + ADD 5)*	
	IT	2024	Monitoring	

	"Cooperative Compliance Programme (CCP) - tacit rulings"		*(doc. 16328/24 + ADD 3)*	
LITHUANIA	**LT001** "Free Economic Zones"	2003	**HARMFUL** *(doc. 13213/03)*	2004: abolished 2017: end of grandfathering *(doc. 13213/03)*
	LT002 "Benefits in respect of reinvested profits"	2003	Not harmful	
	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; monitoring can be terminated in respect of the use of the potential IP component	

			(doc. 14784/17; 14848/21; 14674/22)	
	LT006 "Review of the corporate income tax regime for special tax zones"	2018	Not assessed, annual monitoring should be terminated *(doc. 14364/18; 13151/20 + ADD 4; 14848/21; 14674/22)*	
	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)*	2021: amended *(doc. 9994/21)*
	LT009 "New corporate income tax for companies implementing large projects"	2021	Not assessed but monitoring *(doc. 14848/21; 15757/23 + ADD 7)*	
	LT009 "Amendments to the CIT tax for companies implementing large-scale projects"	2024	Not assessed but monitoring	

			(doc. 11151/24 + ADD 2; 16328/24 + ADD 4)	
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)	1998	**HARMFUL**	2002: abolished

	"Provisions for Fluctuations in Reinsurance"		*(doc. 14313/99)*	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	
	LU012 (EAM109/E067) "Venture Capital investment certificates"	1999	Not harmful	
	LU013 (Z002) "Finance Branches"	1999	**HARMFUL** *(doc. 14313/99)*	2001 *(doc. 14812/02)*
	LU014 "Intellectual property" (old patent box)	2008	**HARMFUL** *(doc. 16553/1/14)*	2016 *(doc. 14750/16)* 30/06/2021: end of grandfathering
	LU015 "Group Financing Companies - Advance Confirmation of Margin (Circular n°164/2 of 28 January 2011)"	2010	Not assessed *(doc. 10857/11)*	
	LU016 "Intra-group financing - safe harbour rule"	2017	Not assessed, but annual monitoring *(doc. 10047/17 and doc. 14114/19;*	

			13151/20 + ADD 4; 14848/21; 14674/22) Monitoring can be terminated *(doc. 15757/23 + ADD 8)*	
	LU017 "Draft law relating to the tax regime for intellectual property" (new patent box)	2018	Not harmful *(doc. 9637/18)*	
LATVIA	**LV001** "Special Economic Zones and Free Ports"	2003	**HARMFUL** *(doc. 13213/03)*	2004 *(doc. 13213/03)*
	LV002 "High-tech companies"	2003	Not harmful	
	LV003 "Big investment schemes"	2003	Not harmful	
	LV004 "Shipping Regime"	2003	Not harmful	
	LV005 "Start-up tax reliefs"	2017	Not assessed (de minimis) *(doc. 10047/17)*	

MALTA	**MT001** "Offshore trading and non trading companies"	2003	**HARMFUL** *(doc. 13213/03)*	1996: abolished 2004: end of grandfathering *(doc. 13213/03)*
	MT002 "Offshore insurance companies / Insurance companies"	2003	**HARMFUL** *(doc. 13213/03)*	1996: abolished 2004: end of grandfathering *(doc. 13213/03)*
	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	2014	**HARMFUL**	2016

	"Exemption for royalty income from patents" (old patent box)		*(doc. 16553/1/14)*	*(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 1)*	
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** *(doc. 14313/99)*	2003 *(doc. 14812/02)*
	NL005 (A015) "Royalties"	1998	**HARMFUL** *(doc. 14313/99)*	2001: abolished 2006: end of grandfathering *(doc. 14812/02)*
	NL006 (B004) "International Group Financing"	1998	**HARMFUL** *(doc. 14313/99)*	2004 *(doc. 9655/06)* 2011: end of grandfathering *(doc. 10857/11)*
	NL007 (B005)	1998	**HARMFUL**	2001: abolished

	"Finance Branch"		*(doc. 14313/99)*	2006: end of grandfathering *(doc. 14812/02)*
	NL008 (C007) "Shipping Regime"	1999	Not harmful	
	NL009 (C015) "Tax credits for investments in energy saving equipment"	1999	Not harmful	
	NL010 (D019) "Accelerated Depreciation of new buildings in certain regions"	1999	Not harmful	
	NL011 (E003) "US Foreign Sales Corporations Ruling"	1999	**HARMFUL** *(doc. 14313/99)*	2001: abolished 2006: end of grandfathering *(doc. 14812/02)*
	NL012 (E004) "Informal Capital Ruling"	1999	**HARMFUL** *(doc. 14313/99)*	2003 *(doc. 14812/02)*

	NL013 (E018) "Investment Allowance"	1999	Not harmful	
	NL014 (Z003) "Non Standard Rulings (including Greenfield-rulings)"	1999	**HARMFUL** *(doc. 14313/99)*	2001: abolished 2006: end of grandfathering *(doc. 14812/02)*
	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**	2003	**HARMFUL**	2011: end of grandfathering

	"Special Economic Zones (original rules)"		*(doc. 13213/03)*	*(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 "Shipbuilding and complementary industries"	2017	Out of scope *(doc. 10047/17)*	
	PL005 "GAAR and rulings"	2017	Not assessed	
	PL006 "15% corporate income tax rate for small taxpayers"	2018	Not harmful *(doc. 14364/18)*	
	PL007 "One-time depreciation of factory new fixed assets"	2018	Not assessed (minor importance: does not affect business location) *(doc. 9637/18)*	
	PL008 "Increased tax incentives for R&D activities" (with relevance also for companies operating in SEZ)	2018	Out of scope *(doc. 9637/18)*	

	PL009 "Increase of the one-time depreciation limit for fixed assets and intangible assets" (both for companies and natural persons)	2018	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, but annual monitoring *(doc. 14114/19 ADD 2; 9994/21; 14674/22; 15757/23 + ADD 9; 16328/24 + ADD 5)*	
	PL012 "IP regime"	2019	Not harmful *(doc. 9652/19 ADD 5)*	
	PL013 "Polish Investment Zone (PIZ)"	2019	**HARMFUL** *(doc. 14114/19* *ADD 3; 14848/21)*	2022: rollback completed *(doc. 9295/22 + COR 1 + ADD 1-9)*

	PL "Intra-group financing - safe harbour rule"	2019	Monitoring will continue for another year *(doc. 9651/25 + ADD 10)*	
	PL014 "Co-operative compliance programme for large taxpayers"	2020	Not assessed but monitoring *(doc 13151/20 + ADD 2; 15757/23 + ADD 10; 16328/24 + ADD 6)*	
	PL015 "Holding tax regime"	2022	Description agreed *(doc. 9295/22 + COR 1 + ADD 1-9)* Not harmful *(doc. 14674/22)*	
	PL016 "Robotisation tax relief"	2022	Not assessed *(doc. 9295/22 + COR 1 + ADD 1-9)*	
	PL017	2023	Description agreed	

	"Amendments to the holding company regime"		*(doc. 9875/23)* Not harmful *(doc. 15757/23* + *ADD 3)*	
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)	1999	Not harmful	

	"Tax Credit for Investment"			
	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 *(doc. 16084/1/08)*	
	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; 13151/20 + ADD 4; 14848/21; 14674/22)* *Monitoring can be terminated* *(doc. 15757/23 + ADD 11)*	

	PT019 "Tax Incentive Scheme for the Capitalisation of Companies"	2024	Not harmful *(doc. 16328/24 + ADD 1, ADD 2)*	
	PT020 "Madeira Free Trade Zone – IV"	2024	Not assessed *(doc. 11151/24 + ADD 3)*	
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, 13151/20; 14848/21; 9295/22 + COR 1 + ADD 1-9; doc. 9875/23)*	
	RO009 "Reduction of the corporate income tax due"	2021	Out of scope *(doc. 9994/21)*	
	RO010 "Exemption from payment of the tax for the taxpayers carrying out specific activities in the HORECA sector"	2021	Not assessed (temporary measure) *(doc. 9994/21)*	
	RO011 "Tax measures to support the maintenance/increase of own capitals"	2021	Not assessed but monitoring	

			(doc. 14848/21; 15757/23 + ADD 12; 16328/24 + ADD 7)	
	RO012 "Exemption from payment of the tax specific to certain activities for the taxpayers in the field of HORECA"	2022	Not assessed (temporary measure) *(doc. 9295/22 + COR 1 + ADD 1-9)*	
	RO013 "Exemption from payment of the tax specific to certain activities for the taxpayers in the field of HORECA"	2023	Not assessed (temporary measure) *(doc. 9875/23)*	
	RO014 Grant of Bonus of 3%	2025	Not assessed *(doc. 9651/25 + ADD 6)*	
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)*	
	SK009 "Tax measure aimed at supporting investments in certain fixed assets"	2022	Not assessed *(doc. 9295/22 + COR 1 + ADD 1-9)*	

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	2006	Not assessed	

	"Relief for investment in research and development"		*(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 *(doc. 15317/04)*	

Preferential tax regimes in dependent or associated territories of EU Member States[5] (with the exception of those covered under the EU listing process[6])

NAME OF THE JURISDICTION	PREFERENTIAL TAX REGIMES **Code by jurisdiction** (Code by category[7]) "Name of the regime"	STANDSTILL DATE[8]	ASSESSMENT	ROLLBACK DATE
Netherlands Antilles (dissolved in 2010)	**AN001** (F020) "Offshore companies"	1999	**HARMFUL** *(doc. 14313/99)*	2002: abolished 2019: end of grandfathering *(doc. 14812/02)*

[5] As of the date of notification/identification.
[6] See separate compilation set out in doc. 6430/23.
[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.

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

	AN007 (F026) "Shipping and Air transport"	1999	Not harmful	
	AN008 "Ruling Practice"	2004	**HARMFUL** *(doc. 9805/04)*	2004 *(doc. 9805/04)*
	AN009 "Tax treatment of exempt companies under the NFF"[9]	2004	**HARMFUL** *(doc. 9805/04)*	2006: amended 2011: end of grandfathering *(doc. 9805/04)*
	AN010 "Tax treatment of holding companies under the NFF"	2004	**HARMFUL** *(doc. 9805/04)*	2006: amended 2011: end of grandfathering *(doc. 9805/04)*

[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)	1999	Not harmful	

	"Share in the subscribed capital of certain companies"			
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	
Mayotte	**YT001** (F013) "Temporary tax exemptions for companies"	1999	Not harmful	
	YT002 (F014) "Tax deductions for productive investments"	1999	Not harmful	
	YT003 (F015)	1999	Not harmful	

	"Capital contributions to certain companies"			