



Council of the
European Union

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'A' ITEM NOTE

From:	General Secretariat of the Council
To:	Council
No. prev. doc.:	6853/18
Subject:	The EU list of non-cooperative jurisdictions for tax purposes: - Changes due to commitments received from jurisdictions affected by hurricanes = Adoption

In the Annex to doc. ST 6945/18 INIT, the relevant text in the amendment related to the US Virgin Islands should read as follows:

*"US Virgin Islands does not apply any automatic exchange of financial information, has not signed and ratified, including through the jurisdiction they are dependent on, the OECD Multilateral Convention on Mutual Administrative Assistance as amended, **has harmful preferential tax regimes** and did not clearly commit to amending or abolishing it, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018."*