



Brussels, 28 October 2021
(OR. en)

13052/21

FISC 170

OUTCOME OF PROCEEDINGS

From: General Secretariat of the Council
To: Code of Conduct Group (Business Taxation)
Subject: Anguilla
- Final description and assessment

FINAL DESCRIPTION AND ASSESSMENT

On 24 June 2021 the Global Forum has accepted the request from Anguilla for a supplementary review to assess progress made in implementing the standard on transparency and exchange of information on request.¹

The Code of Conduct Group meeting of 21 September 2021 agreed to remove Anguilla from Annex I of the EU list for criterion 1.2 and place it on Annex II, pending the outcome of the supplementary review by the Global Forum.

¹ Press release by the Global Forum of 24 June 2021, <https://www.oecd.org/tax/exchange-of-tax-information/global-forum-publishes-five-new-peer-review-reports-assessing-the-legal-and-regulatory-framework-for-the-exchange-of-information-on-request.htm>