



Council of the
European Union

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OUTCOME OF PROCEEDINGS

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

FINAL DESCRIPTION AND ASSESSMENT

On 17 September 2021 the Peer Review Group of the Global Forum accepted the request from Dominica for a supplementary review to assess progress made in implementing the standard on transparency and exchange of information on request.

The Code of Conduct Group meeting of 21 September 2021 agreed to remove Dominica 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.