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LIMITE

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REPORT

Subject: Code of Conduct Group (Business Taxation) - Report to the Council

Assessment regarding compliance with 2017 Guidance on tax privileges related to special economic zones (“2017 Guidance on SEZ”)

Assessment – summary table

Member State	SEZ in force and monitored ¹	Is any of the circumstances enumerated in the Guidance met?	Preliminary assessment:	Particular scrutiny
Austria	None	n/a	n/a	
Belgium	None	n/a	n/a	
Bulgaria	Yes	No	Compliant	
Cyprus	None	No	n/a	
Czech Republic	None	No	n/a	
Germany	None	n/a	n/a	
Denmark	None	n/a	n/a	
Estonia	None	n/a	n/a	
Greece	None	n/a	n/a	

¹ At 31 March 2021, first deadline for replies to the questionnaire.

Member State	SEZ in force and monitored ²	Is any of the circumstances enumerated in the Guidance met?	Preliminary assessment:	Particular scrutiny
Spain	Yes	Yes, letter d)	Compliant + particular scrutiny	terminated
Finland	None	n/a	n/a	
France	Yes	No	Compliant	
Croatia	Yes	No	Compliant	
Hungary	Yes	Yes, letter d)	Compliant + particular scrutiny	terminated
Ireland	None	n/a	n/a	
Italy	Yes	Yes, letter d)	Compliant + particular scrutiny	terminated
Latvia	Yes	No	Compliant	
Lithuania	Yes	Yes, letter d)	Compliant + particular scrutiny	to be continued
Luxembourg	None	n/a	n/a	
Malta	None	n/a	n/a	
Netherlands	None	n/a	n/a	
Poland	Yes	Yes, letter d)	Compliant + particular scrutiny	to be continued for the PIZ regime
Portugal	Yes	Yes, letter a) ³	Compliant	
Romania	None	n/a	n/a	
Sweden	None	n/a	n/a	
Slovenia	None	n/a	n/a	
Slovak Republic	None	n/a	n/a	

² At 31 March 2021, first deadline for replies to the questionnaire.

³ De jure ring fencing – the reduced corporate tax rate of 5% is only applicable to income from activities held with non-residents. All income from domestic activity is taxed at the normal corporate tax rate.

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