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## REPORT

From:	General Secretariat of the Council
To:	Delegations
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 <sup>1</sup>	Is any of the circumstances enumerated in the Guidance met?	Preliminary assessment:
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

<sup>1</sup> At 31 March 2021, first deadline for replies to the questionnaire.

Member State	SEZ in force and monitored <sup>2</sup>	Is any of the circumstances enumerated in the Guidance met?	Preliminary assessment:
Spain	Yes	Yes, letter d)	Compliant + particular scrutiny
Finland	None	n/a	n/a
France	Yes	No	Compliant
Croatia	Yes	No	Compliant
Hungary	Yes	Yes, letter d)	Compliant + particular scrutiny
Ireland	None	n/a	n/a
Italy	Yes	Yes, letter d)	Compliant + particular scrutiny
Latvia	Yes	No	Compliant
Lithuania	Yes	Yes, letter d)	Compliant + particular scrutiny
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
Portugal	Yes	Yes, letter a) <sup>3</sup>	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

<sup>2</sup> At 31 March 2021, first deadline for replies to the questionnaire.

<sup>3</sup> 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.