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**NOTE**

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From:	General Secretariat of the Council
To:	Delegations
Subject:	Code of Conduct Group (Business Taxation) - Overview of EU Member States' preferential tax regimes examined since the creation of the COCG in March 1998

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Delegations will find attached an updated overview of EU Member States' preferential tax regimes examined by the Code of Conduct Group (Business Taxation) since its creation in March 1998.

A similar overview for foreign jurisdictions' preferential tax regimes and other measures examined by the Code of Conduct Group under EU listing criteria 2.1 and 2.2 can be found in doc. 14343/21.

**OVERVIEW OF EU MEMBER STATES' PREFERENTIAL TAX REGIMES EXAMINED BY THE  
CODE OF CONDUCT GROUP (BUSINESS TAXATION) SINCE ITS CREATION IN MARCH 1998**

In paragraph 19 of the 8 March 2016 Council conclusions on the future of the Code of Conduct (business taxation), the Council "*expresses its wish to facilitate the access to information on ongoing and past work in the Group including already public documents, e.g. through a dedicated page on the Council's website and by releasing, to the extent possible, documents related to (...) final decisions on individual measures*".

At the creation of the Code of Conduct Group in 1998, a number of preferential tax regimes were identified through its interim reports to the Council of 12 November 1998 (doc. 4748/98) and 12 May 1999 (doc. 8231/99)<sup>1</sup>. At this occasion, regimes were classified in the following categories:

A - Intra-Group Services (Co-ordination, Distribution and Service Centres; Holdings Regimes);

B - Financial Services and offshore Companies (Financial, Insurance and Offshore Companies);

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<sup>1</sup> About 150 additional measures were notified in 1999 compared to 1998.

C - Sector Specific Measures (e.g. Maritime Transport, Aviation, Films);

D - Regional incentives;

E - Other measures;

F - Non EU (MS dependencies and territories);

which translated into specific codes (category letter + 3-digit number) for each regime.

Those measures added in 1999 bear the letters AM - Additional Measures - in their code (AAM, BAM, CAM, DAM, EAM).

Since then new codes have been used using the 2-letter ISO country code and a 3-digit number reflecting the chronological order by which they had been notified.

As a reminder, the decision-making cycle on individual measures followed by the Code of Conduct Group is as follows:

- i. enactment of a new measure at national level;
- ii. identification by the group or notification<sup>2</sup> to the group by the Member State concerned at the beginning of the following year;
- iii. description agreed by the group (no broad consensus required anymore since March 2016);
- iv. assessment agreed by the group on whether the measure is harmful or not (broad consensus required, i.e. in the case of EU Member States: all Member States except the Member State concerned);
- v. abolition, or amendment of the harmful features, of the national measures deemed harmful;
- vi. notification<sup>3</sup> of the rollback to the group at the beginning of the following year;
- vii. agreement by the group that the rollback proposed is indeed sufficient;
- viii. in cases where the repeal consisted in a closure to new entrants, the end of the benefits may occur some years after ("grandfathering"), which entailed in some cases a follow-up rollback notification.

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<sup>2</sup> See COCG guidance on the notification of tax measures under paragraph E of the Code (doc. 5814/3/18, pages 84-89)

<sup>3</sup> Ibid.

## Preferential regimes of EU Member States

MEMBER STATE	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category) "Name of the regime"	STANDSTILL DATE <sup>4</sup>	ASSESSMENT	ROLLBACK DATE
AUSTRIA	AT001 (AAM002b/A017) "Holdings ( <i>Schachtelbegünstigung</i> - intra group relief)"	1999	HARMFUL <i>(doc. 14313/99)</i>	2002 <i>(doc. 14361/03)</i>
	AT002 (A018) "Private foundations ( <i>Stiftungen</i> )"	1999	Not harmful	
	AT003 (BAM006/B014) "Certain exemptions from corporate tax"	1999	Not harmful	
	AT004 (E029) "Participation Fund Companies"	1999	Not harmful	
	AT005 (EAM004/E039) "Investment allowance"	1999	Not harmful	

<sup>4</sup> Date of initial identification by the COCG or later notification by the Member State concerned. Initial identifications: Annex C of doc. 14313/99; in the case of the ten Member States which acceded on 1 May 2004: the Annex to the Enlargement Group (Tax Experts) report of October 2003 (doc. 13213/03); and in the case of the two Member States which acceded on 1 January 2007: the Annex to the report from the Working Party on Enlargement of June 2006 (doc. 10879/06).

	<b>AT006</b> (EAM009/E040) "Tax exemptions"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002 <i>(doc. 14361/03)</i>
	<b>AT007</b> (CAM007/C026) "R&D Allowance"	1999	Not harmful	
<b>BELGIUM</b>	<b>BE001</b> (A001) "Co-ordination Centres"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: amended <i>(doc. 14812/02)</i>  2006: amended  2011: end of grandfathering <i>(doc. 10857/11)</i>
	<b>BE002</b> (A002) "Distribution Centres"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: amended <i>(doc. 14812/02)</i>  2005: abolished <i>(doc. 9655/06)</i>
	<b>BE003</b> (A003) "Service Centres"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: amended <i>(doc. 14812/02)</i>  2005: abolished <i>(doc. 9655/06)</i>

<b>BE004</b> (C012) "Supplementary staff assigned to scientific research and export management"	1999	Not harmful	
<b>BE005</b> (C020) "Investment Deductions"	1999	Not harmful	
<b>BE006</b> (D001) "Employment and (T) Zones"	1999	Not harmful	
<b>BE007</b> (D002) "Incentives for Investment in Certain Regions"	1999	Not harmful	
<b>BE008</b> (D003) "Re-Conversion Zones"	1999	Not harmful	
<b>BE009</b> (E001) "US Foreign Sales Corporations Ruling"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2004 <i>(doc. 14361/03)</i>
<b>BE010</b> (E002) "Informal Capital Ruling"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002 <i>(doc. 14361/03)</i>
<b>BE011</b> (AAM010/A019) "Holdings"	1999	Not harmful	

<b>BE012</b> (EAM001/E041) "Investment funds"	1999	Not harmful	
<b>BE013</b> (Z001) "Measure aimed at determining the level of taxation of foreign companies operating in Belgium, without legal personality or probative accounts"	1999	Not harmful	
<b>BE014</b> "Patent Income Deduction (PID)" (old patent box)	2008	Not assessed <i>(doc. 16084/1/08)</i>	30/06/2021: end of grandfathering
<b>BE015</b> "Profit Participating Loan"	2008	Not assessed <i>(doc. 10200/1/09)</i>	
<b>BE016</b> "Amended Patent Income Deduction (PID) for small companies"	2013	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i>
<b>BE017</b> "Patent box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
<b>BE018</b> "Notional Interest Deduction"	2018	Not harmful <i>(doc. 14364/18)</i>	



<b>BULGARIA</b>	<b>BG001</b> "Insurance companies"	2006	<b>HARMFUL</b> <i>(doc. 10879/06)</i>	2005 <i>(doc. 10879/06)</i>
	<b>BG002</b> "Gambling activities"	2006	Not harmful	
	<b>BG003</b> "Telecom companies"	2006	<b>HARMFUL</b> <i>(doc. 10879/06)</i>	2005 <i>(doc. 10879/06)</i>
	<b>BG004</b> "Investment Tax Credit for investors"	2006	Not harmful	
	<b>BG005</b> "Measure under the Foreign Investment Act (50% of the corporate tax due retained for a period of 10 years)"	2006	<b>HARMFUL</b> <i>(doc. 10879/06)</i>	1998: abolished 2007: end of grandfathering <i>(doc. 10879/06)</i>
	<b>BG006</b> "Tonnage tax" (Shipping Regime)	2006	Not harmful	
	<b>BG007</b> "Amendments to the Investment Tax Credit"	2007	Not assessed <i>(doc. 9047/07)</i>	

	<b>BG008</b> "Introduction of Art. 189a in the Bulgarian Law on Corporate Income Tax"	2009	Not assessed (repealed in 2010)	
	<b>BG009</b> "Tax measure under Art. 189b in the Bulgarian Law on Corporate Income Tax" (for agricultural producers)	2010	Not assessed <i>(doc. 10857/11)</i>	
<b>CYPRUS</b>	<b>CY001</b> "International Business Companies / International Branches"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2006: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>CY002</b> "Insurance Companies"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2006: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>CY003</b> "International Financial Services Companies"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2006: end of grandfathering  <i>(doc. 13213/03)</i>

	<b>CY004</b> "International Banking Units"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2006: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>CY005</b> "International general and limited partnerships"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2006: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>CY006</b> "(International) Collective Investment Schemes"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2006: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>CY007</b> "Shipping Regime"	2003	Not harmful	
	<b>CY008</b> "Capital gains"	2003	Not harmful	
	<b>CY009</b> "Foreign income"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003  <i>(doc. 13213/03)</i>

	<b>CY010</b> "Export of services"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2006: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>CY011</b> "Companies listed at the Cyprus Stock Exchange (CSE)"	2003	Not harmful	
	<b>CY012</b> "Export of goods"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003  <i>(doc. 13213/03)</i>
	<b>CY013</b> "Co-operative societies"	2003	Not harmful	
	<b>CY014</b> "Auxiliary tourist buildings or projects"	2003	Not harmful	
	<b>CY015</b> "Holdings" (treatment of foreign dividend)	2003	Not harmful	
	<b>CY016</b> "Foreign Branches"	2003	Not harmful	

	<b>CY017</b> "Change in the legislation regarding taxation of interest and the participation exemption"	2010	Not assessed <i>(doc. 16766/10)</i>	
	<b>CY018</b> "Intellectual Property tax" (old patent box)	2013	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i>  30/06/2021: end of grandfathering
	<b>CY019</b> "Patent box " (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
	<b>CY020</b> "Notional interest deduction"	2018	In the process of being amended <i>(doc. 9652/19 ADD 1 + doc. 14114/19)</i>	2020: amended <i>(doc 13151/20 + ADD 3)</i>
<b>CZECH REPUBLIC</b>	<b>CZ001</b> "Investment incentives"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2004 <i>(doc. 9427/05)</i>
<b>GERMANY</b>	<b>DE001 (C002)</b> "Shipping Regime - Tonnage Tax"	1999	Not harmful	
	<b>DE002 (C021)</b> "Special Allowances - Agriculture and Forestry"	1999	Not harmful	

	<b>DE004</b> (D005) "Special Depreciation - Business Investment in former DDR and West Berlin"	1999	Not harmful	
	<b>DE005</b> (D006) "Investment Grants - Equipment in Former DDR and West Berlin"	1999	Not harmful	
	<b>DE006</b> (D007) "Tax Advantages - Commercial Investment in BRD/DDR Border Area Germany"	1999	Not harmful	
	<b>DE007</b> (E010) "Special Depreciation for SMEs"	1999	Not harmful	
	<b>DE008</b> (E022) "Rollover of Capital Gains"	1999	Not harmful	
	<b>DE009</b> (E031) "Limits on Taxes on Commercial Income"	1999	Not harmful	
	<b>DE010</b> (AAM019/A021) "Control and coordination centres of foreign companies in Germany"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001 <i>(doc. 14812/02)</i>

	<b>DE011</b> (AAM020/A022) "Holding companies"	1999	Not harmful	
	<b>DE012</b> (B015) "Schwankungsruckstellungen (provision for fluctuation in insurance and re-insurance)"	1999	Not harmful	
	<b>DE013</b> (CAM015/D027) "Investor model/film funds"	1999	Not harmful	
	<b>DE014</b> (CAM016/D028) "Rules for self-generated intangibles"	1999	Not harmful	
	<b>DE015</b> "Regulation for the promotion of R&D"	2020	Not assessed (economically sound method of encouraging R&D) <i>(doc. 8374/20)</i>	
<b>DENMARK</b>	<b>DK001</b> (C001) "Early depreciation for vessels"	1999	Not harmful	
	<b>DK002</b> (D004) "Enterprise Zones"	1999	Not harmful	

	<b>DK003</b> (E005) "Foreign business Operations Relief"	1999	Not harmful	
	<b>DK004</b> (E014) "Scheme for Early Depreciation of Certain Assests"	1999	Not harmful	
	<b>DK005</b> (AAM021/A023) "Holding Companies"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001 <i>(doc. 14812/02)</i>
	<b>DK006</b> "Amendments to the rules on taxing investment vehicles"	2020	Not assessed <i>(doc 13151/20 + ADD 1)</i>	
<b>ESTONIA</b>	<b>EE001</b> "New Investment Funds Act"	2018	Out of scope <i>(doc. 9637/18)</i>	
<b>GREECE</b>	<b>EL001</b> (B011) "Offices of Foreign Companies (Law 89/67 Offices)"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: abolished <i>(doc. 8848/02)</i>  2006: end of grandfathering <i>(doc. 14812/02)</i>
	<b>EL002</b> (C003) "Ship management Offices"	1999	Not harmful	



<b>EL003</b> (C004) "Shipping Regime"	1999	Not harmful	
<b>EL004</b> (C017) "Exports Incentives and Incentives for Mass Media"	1999	Not harmful	
<b>EL005</b> (E015) "Incentives for Investment (Law 2601/98)"	1999	Not harmful	
<b>EL006</b> (E024) "Small Islands Income Tax Reduction"	1999	Not harmful	
<b>EL007</b> (E026) "Mutual Funds/Portfolio Investment Companies"	1999	Not harmful	
<b>EL008</b> (E032) (duplicate entry see E026) "Fixed Tax - Transferable Securities"	1999	Not harmful	
<b>EL009</b> (BAM31/B017) "Business share capital companies (Law 2367/1995, art.5)"	1999	Not harmful	
<b>EL010</b> (BAM034/B018) "Long term loans in foreign currency"	1999	Not harmful	

	<b>EL011</b> (EAM033/E42) "Large scale product-line investments financed with Greece foreign capital"	1999	Not harmful	
	<b>EL012</b> (EAM035/E43) "National infrastructure"	1999	Not harmful	
	<b>EL013</b> "Tax Incentives for Development"	2004	Not assessed (abolished before)	
	<b>EL014</b> "Tax Incentives for Investment"	2005	Not assessed <i>(doc. 9427/05)</i>	
	<b>EL015</b> "Patent tax incentive"	2018	Not harmful, annual monitoring can be terminated after 2021  <i>(doc. 9637/18; 13151/20 + ADD 4; 14848/21; 14674/22)</i>	
	<b>EL015 REV</b>	2021	Not harmful  <i>(doc. 14674/22)</i>	
<b>SPAIN</b>	<b>ES001</b> (A004) "Basque Country - Co-ordination Centres"	1998	<b>HARMFUL</b>  <i>(doc. 14313/99)</i>	2002  <i>(docs. 8848/02 and 14812/02)</i>

<b>ES002</b> (A005) "Navarra - Co-ordination Centres"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002 <i>(docs. 8848/02 and 14812/02)</i>
<b>ES003</b> (A011) "Holding Companies (ETVE)"	1998	Not harmful	
<b>ES004</b> (C022) "Incentives for Mining Enterprises"	1999	Not harmful	
<b>ES005</b> (D008) "Canary Islands - Economic and Tax Regime (REF)"	1999	Not harmful	
<b>ES006</b> (D009) "Basque Country - Start Up Relief"	1999	Not harmful	
<b>ES007</b> (D010) "Navarra - Start Up Relief"	1999	Not harmful	
<b>ES008</b> (D011) "Regional Development Companies"	1999	Not harmful	
<b>ES009</b> (E011) "Incentives for SMEs"	1999	Not harmful	

	<b>ES010</b> (E016) "Investment Tax Credits"	1999	Not harmful	
	<b>ES011</b> (E027) "Venture Capital Funds and Companies"	1999	Not harmful	
	<b>ES012</b> (E033) "Representative Office"	1999	Not harmful	
	<b>ES013</b> (BAM023/B016) "Banks and finance entities"	1999	Not harmful	
	<b>ES014</b> (DAM022/D023) "50% profit exemption in Ceuta and Melilla"	1999	Not harmful	
	<b>ES015</b> (CAM024/C028) "Relief for investments in films and audio-visual productions"	1999	Not harmful	
	<b>ES016</b> (CAM025/C029) "Investigation and Exploitation of Hydrocarbons"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003 <i>(doc. 7018/1/03)</i>
	<b>ES017</b> (CAM027/C030)	1999	Not harmful	

	"Shipping Regime"			
	<b>ES018</b> "Partial exemption for income from certain intangible assets" (old national patent box)	2008	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 9912/16)</i>  30/06/2021: end of grandfathering <i>(doc. 14364/18)</i>
	<b>ES019</b> "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial exemption for income from certain intangible assets" (old patent box)	2014	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 9912/16)</i>  30/06/2021: end of grandfathering <i>(doc. 14364/18)</i>
	<b>ES020</b> "Navarra - partial exemption for income from certain intangible assets" (old patent box)	2014	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2017 <i>(doc. 14784/17)</i>  30/06/2021: end of grandfathering <i>(doc. 14364/18)</i>

	<b>ES021</b> "Reduction of income derived from certain intangible assets" (new patent box)	2016	<b>HARMFUL</b> <i>(doc. 14784/17)</i>	2018 <i>(doc. 14364/18)</i>
	<b>ES022</b> "Navarra - Reduction of income derived from certain intangible assets " (new patent box)	2016	<b>HARMFUL</b> <i>(doc. 14784/17)</i>	2018 <i>(doc. 14364/18)</i>
	<b>ES023</b> "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial reduction for the exploitation of intellectual and industrial property" (new patent box)	2016	<b>HARMFUL</b> <i>(doc. 14784/17)</i>	2018 <i>(doc. 14364/18)</i>
<b>FINLAND</b>	<b>FI001</b> (B008) "Åland Islands: Captive Insurance"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>
	<b>FI002</b> (C009) "Ice-Class Investment Allowance"	1999	Not harmful	
	<b>FI003</b> (D020) "Accelerated Depreciation; Investments in Developing Regions"	1999	Not harmful	
<b>FRANCE</b>	<b>FR001</b> (A006)	1998	<b>HARMFUL</b>	2003

	"Headquarters and Logistic Centres"		<i>(doc. 14313/99)</i>	<i>(doc. 14361/03)</i>
	<b>FR002</b> (A012) "Royalty Income - Patents"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002 <i>(doc. 14812/02)</i>
	<b>FR003</b> (C005) "Shipping Regime "	1999	Not harmful	
	<b>FR004</b> (C013) "Tax credit for research"	1998	Not harmful	
	<b>FR005</b> (D012) "Corsica Incentives 1,2,3"	1999	Not harmful	
	<b>FR006</b> (D013) "Tax Free Zones - ZFU"	1999	Not harmful	
	<b>FR007</b> (D014) "Enterprise Zones"	1999	Not harmful	
	<b>FR008</b> (D015) "Overseas Departments"	1999	Not harmful	
	<b>FR009</b> (D016)	1999	Not harmful	

	"Nord-Pas-de-Calais - Privileged Investment Zone"			
	<b>FR010</b> (E006) "Bénéfice Mondial and Bénéfice Consolidé"	1999	Not harmful	
	<b>FR011</b> (E008) "Newly Created Companies"	1999	Not harmful	
	<b>FR012</b> (E025) "St Martin and St Barthélémy"	1999	Not harmful	
	<b>FR013</b> (E028) "Venture Capital Companies"	1999	Not harmful	
	<b>FR014</b> (E034) "Tax Credits for Job-creating Investments"	1999	Not harmful	
	<b>FR015</b> (E035) "Tax Credits for Staff Training Costs"	1999	Not harmful	
	<b>FR016</b> (A023) "Holding de participations étrangères"	1999	Not harmful	
	<b>FR017</b> (BAM044/B019)	1999	Not harmful	



	"Centrales de trésorerie / Finance centres"			
	<b>FR018</b> (BAM061/B020) "Provisions for risks relating to medium and long term credit operations carried out by banks and credit institutions"	1999	Not harmful	
	<b>FR019</b> (BAM062/B021) "Technical provisions for insurance and reinsurance undertakings"	1999	Not harmful	
	<b>FR020</b> ( AAM052/A024) "Holding companies with shareholdings in foreign companies"	1999	Not harmful	
	<b>FR021</b> (CAM058/C026) "Provisions for Renewal of Mineral Reserves"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003 <i>(doc. 14361/03)</i>
	<b>FR022</b> (CAM059/C027) "Provision for Renewal of Oil and Gas Reserves"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003 <i>(doc. 14361/03)</i>
	<b>FR023</b> (EAM045/E044)	1999	Not harmful	

	"Tax credit for membership of a 'groupement de prevention agréé'"			
	<b>FR024</b> (EAM051/E045) "Exemption from corporation tax on takeover of ailing companies"	1999	Not harmful	
	<b>FR025</b> (EAM053/E046) "Legal persons liable for corporation tax whose objects are to transfer use and benefit of movable or immovable property to its members free of charge"	1999	Not harmful	
	<b>FR026</b> (EAM054/E047) "Distribution by certain companies of capital gains arising 1999 on liquidation"	1999	Not harmful	
	<b>FR027</b> (EAM055/E048) "Provisions to cover price increases"	1999	Not harmful	
	<b>FR028</b> (EAM056/E049) "Provisions for setting up foreign branches"	1999	Not harmful	
	<b>FR029</b> (EAM057/E050) "Provision for employee start-up loans"	1999	Not harmful	
	<b>FR030</b> (EAM060/E051) "Provisions for risks relating to medium-term credit"	1999	Not harmful	

	transactions by firms carrying out works or selling abroad"			
	<b>FR031</b> (EAM064/E052) "Long-term capital gains on FCPR and SCR securities"	1999	Not harmful	
	<b>FR032</b> (EAM066/E053) "Carryover of losses on merger (consent)"	1999	Not harmful	
	<b>FR033</b> (EAM067/E054) "Deferred taxation in the event of merger and practical asset transfer"	1999	Not harmful	
	<b>FR034</b> (EAM068/E055) "Authorised Telecom financing companies"	1999	Not harmful	
	<b>FR035</b> (EAM069/E056) "Investment companies"	1999	Not harmful	
	<b>FR036</b> (EAM074/E057) "Reduced rate of 19% on reinvested SME profits"	1999	Not harmful	
	<b>FR037</b> (DAM043/D024) "Exceptional depreciation for buildings constructed under	1999	Not harmful	

	urban and rural planning arrangements"			
	<b>FR038</b> (CAM040/C031) "Accelerated depreciation for purchases of software"	1999	Not harmful	
	<b>FR039</b> (CAM041/C032) "Accelerated depreciation for energy-saving equipment"	1999	Not harmful	
	<b>FR040</b> (CAM042/C033) "Accelerated depreciation for environmental protection"	1999	Not harmful	
	<b>FR041</b> (CAM046/C034) "Deduction of cooperative dividends"	1999	Not harmful	
	<b>FR042</b> (CAM048/C035) "Tax exemption of capital gains on the scale of securities of companies established by special agreement to promote industry, business and agriculture"	1999	Not harmful	
	<b>FR043</b> (CAM049/C036) "Exemption from corporation tax for the oil storage agency"	1999	Not harmful	
	<b>FR044</b> (CAM050/C037)	1999	Not harmful	

	"Corporation tax exemption for agricultural cooperatives"			
	<b>FR045</b> (CAM058/C038) "Provision for renewal of mineral reserves"	1999	Not harmful	
	<b>FR046</b> (CAM059/C039) "Provision for renewal of oil and gas reserves"	1999	Not harmful	
	<b>FR047</b> (CAM063/C040) "Press"	1999	Not harmful	
	<b>FR048</b> (CAM065/C041) "Special depreciation rules for the audiovisual sector"	1999	Not harmful	
	<b>FR049</b> (CAM070/C042) "Business and industrial real estate companies"	1999	Not harmful	
	<b>FR050</b> (CAM071/C043) "Companies authorised to provide energy-saving and heat recovery financing (SOFERGIE)"	1999	Not harmful	
	<b>FR051</b> (CAM073/C045) "Exceptional depreciation for participating interests in companies financing non-industrial fishing (SOFIPECHE)"	1999	Not harmful	
	<b>FR052</b> (CAM077/C046)	1999	Not harmful	

	"Securities in innovation financing companies (SFI)"			
	<b>FR053</b> "Reduced rate for long term capital gains and profits from the licensing of Intellectual Property rights" (old patent box)	2014	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2019 <i>(doc. 9652/19 ADD 7 REV 1)</i>
	<b>FR054</b> "New IP regime"	2019	Not harmful <i>(doc. 9652/19 ADD 2)</i>	
<b>CROATIA</b>	<b>HR001</b> "Corporate Income Tax Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	<b>HR002</b> "Hill and Mountain Areas Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	<b>HR003</b> "Areas of Special State Concern Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	<b>HR004</b> "Investment Promotion Act (2006)"	2013	Not harmful <i>(doc. 10608/14)</i>	
	<b>HR005</b>	2013	Not harmful	

	"Reconstruction and Development of the City of Vukovar Act"		<i>(doc. 10608/14)</i>	
	<b>HR006</b> "Free Zones Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	<b>HR007</b> "Maritime Code"	2013	Not harmful <i>(doc. 10608/14)</i>	
	<b>HR008</b> "Investment Promotion Act (2012)"	2013	Not harmful <i>(doc. 10608/14)</i>	
	<b>HR009</b> "Investment Promotion Act (2015)"	2016	Not assessed (amended in 2017: see HR011) <i>(doc. 14784/17)</i>	
	<b>HR010</b> "Amendments to the Law on Corporate Income (OG, No 115/16)"	2017	Not assessed (only the advance pricing agreement aspect was deemed relevant: see HR012)	
	<b>HR011</b> "Investment Promotion Act (2017)"	2018	Out of scope <i>(doc. 14364/18)</i>	

	<b>HR012</b> "Ordinance on the procedure of concluding advance pricing agreements"	2018	Out of scope <i>(doc. 14364/18)</i>	
	<b>HR013</b> "Incentive measures fir research and development projects"	2019	Not assessed <i>(doc. 9652/19 ADD 6 REV 1)</i>	
	<b>HR014</b> "Amendments to the Law on Corporate Income Tax"	2020	Not assessed (measure of general nature) <i>(doc. 8374/20)</i>	
	<b>HR015</b> "Reduction of the tax rate for small and mid-sized taxpayers"	2021	Not assessed (measure of general nature) <i>(doc. 9994/21)</i>	
	<b>HR016</b> "Reduction of withholding tax rate on dividends and profit sharing"	2021	Not assessed <i>(doc. 9994/21)</i>	
	<b>HR017</b> "Determination of tax-deductible expenses of credit institutions for write-offs of receivables from citizens and entrepreneurs"	2021	Not assessed <i>(doc. 9994/21)</i>	
	<b>HR018</b>	2021	Not assessed	



	"Extension of the scope of application related to non-authentic arrangements"		<i>(doc. 9994/21)</i>	
	<b>HR019</b> "Newly introduced tax incentive for investment projects in the manufacturing industry"	2021	Description agreed <i>(doc. 9295/22 + COR I + ADD 1-9)</i>  Review on hold, amendment of the legislative framework expected <i>(doc. 14674/22)</i>	
<b>HUNGARY</b>	<b>HU001</b> "Offshore companies"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2006: end of grandfathering <i>(doc. 13213/03)</i>
	<b>HU002</b> "10 years tax holidays"	2003	Not harmful	
	<b>HU003</b> "Venture capital companies"	2003	Not harmful	
	<b>HU004</b> "Holding companies"	2003	Not harmful	

	<b>HU005</b> "Investment tax relief subject to special approval"	2003	Not harmful	
	<b>HU006</b> "Revenue from Stock Exchange Operations"	2003	Not harmful	
	<b>HU007</b> "Interest from affiliated companies"	2004	No broad consensus on whether the measure is harmful <i>(doc. 15434/05)</i>	Abolished <i>(doc. 14364/18)</i>
	<b>HU008</b> "Royalty income"	2004	Not harmful	
	<b>HU009</b> "Intangible property for royalties and capital gains" (old patent box)	2014	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i>  30/06/2021: end of grandfathering
	<b>HU010</b> "Tax Base for Interest Payments Received from Abroad"	2010	Not assessed (abolished before) <i>(doc. 10857/11)</i>	
	<b>HU011</b>	2017	Not harmful	

	"Intellectual property box" (new patent box)		<i>(doc. 10047/17)</i>	
<b>IRELAND</b>	<b>IE001</b> (B001) "The International Financial Services Centre (Dublin)"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: phase out <i>(doc. 8848/02)</i> 2003: abolished <i>(doc. 7018/1/03)</i>
	<b>IE002</b> (C014) "Research and Technical Development"	1999	Not harmful	
	<b>IE003</b> (C023) "Mining Taxation"	1999	Not harmful	
	<b>IE004</b> (C024) "10% Manufacturing Rate"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: phase out <i>(doc. 8848/02)</i> 2011: end of grandfathering <i>(doc. 10857/11)</i>
	<b>IE005</b> (C025) "Petroleum Taxation"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: tax rate increased <i>(doc. 8848/02)</i>

<b>IE006</b> (D017) "Shannon Airport Zone (SAZ)"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: phase out <i>(doc. 8848/02)</i> 2006: end of grandfathering <i>(doc. 14812/02)</i>
<b>IE007</b> (D018) "New Investments - Buildings in Run-Down Urban Areas"	1999	Not harmful	
<b>IE008</b> (E007) "Foreign Income"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001: abolished <i>(doc. 8842/02)</i>  2011: end of grandfathering <i>(doc. 10857/11)</i>
<b>IE009</b> (BAM069/B024) "Exemption of income from Government securities"	1999	Not harmful	
<b>IE010</b> (BAM098/B025) "Non-resident companies"	1999	Not harmful	
<b>IE011</b> (EAM100/E065) "Specified collective investment undertakings"	1999	Not harmful	
<b>IE012</b> (CAM094/C048)	1999	Not harmful	

	"Film"			
	<b>IE013</b> (CAM097/C049) "Investment in renewable energy projects"	1999	Not harmful	
	<b>IE014</b> (CAM101/C050) "Tax exemption for profit/gain from the occupation of woodlands"	1999	Not harmful	
	<b>IE015</b> "Holding company"	2005	Not assessed <i>(doc. 9427/05)</i>	
	<b>IE016</b> "Knowledge Development Box" (new patent box)	2016	Not harmful <i>(doc. 10047/17)</i>	
	<b>IE017</b> "Digital games relief"	2022	Measure was temporarily on hold pending state aid procedure (which was settled in September 2022) <i>(doc. 14674/22)</i>	

<b>ITALY</b>	<b>IT001</b> (B002) "Trieste Financial Services and Insurance centre"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>
	<b>IT002</b> (C006) "Shipping Regime"	1999	Not harmful	
	<b>IT003</b> (E036) "Listed Companies - Reduced Rates"	1999	Not harmful	
	<b>IT004</b> (BAM082/B022) "Incentives for restructuring the banking sector"	1999	Not harmful	
	<b>IT005</b> (BAM093/B023) "Tax deduction for interest on additional capital contributions from foreign head offices to Italian PE"	1999	Not harmful	
	<b>IT006</b> (EAM078/E058) "Dual income tax"	1999	Not harmful	
	<b>IT007</b> (EAM083/E059) "IRAP exemptions"	1999	Not harmful	
	<b>IT008</b> (EAM085/E060) "SMEs"	1999	Not harmful	

	<b>IT009</b> (EAM088/E061) "Special depreciation regime"	1999	Not harmful	
	<b>IT010</b> (EAM089/E062) "Special regime for investment funds"	1999	Not harmful	
	<b>IT011</b> (EAM090/E063) "Substitute tax regime for corporate reorganisations"	1999	Not harmful	
	<b>IT012</b> (EAM091/E064) "Tax advantages for certain trade and commercial activities"	1999	Not harmful	
	<b>IT013</b> (DAM086/D025) "Regional Incentives : South of Italy (Mezzogiorno)"	1999	Not harmful	
	<b>IT014</b> (CAM080/C047) "Incentives for scientific research"	1999	Not harmful	
	<b>IT015</b> "Holdings"	2004	Out of scope <i>(doc. 9805/04)</i>	
	<b>IT016</b>	2004	Out of scope	

	"International Tax Ruling Practice"		<i>(doc. 9805/04)</i>	
	<b>IT017</b> "Patent box" (old patent box)	2014	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2018, but annual monitoring <i>(doc. 9637/18)</i>  30/06/2021: end of grandfathering <i>(doc. 14848/21)</i>
	<b>IT018</b> "Patent box" (new patent box)	2015	Not harmful <i>(doc. 10047/17)</i>	
	<b>IT019</b> "Notional Interest Deduction"	2018	Not harmful <i>(doc. 14364/18)</i>	
	<b>IT020</b> "Amendments to the patent box regime"	2020	Not assessed (amendment of procedural nature) <i>(doc. 8374/20)</i>	
	<b>IT021</b> "Amendments to the notional interest deduction regime"	2020	Not harmful <i>(doc. 8374/20)</i>	
	<b>IT022</b> "Introduction of tax credit to the Budget law"	2021	Not assessed <i>(doc. 14848/21)</i>	



	<b>IT023</b> "Option for an increased deduction of R&D costs relating to certain IP assets"	2022	Not assessed <i>(doc. 9295/22 + COR I + ADD 1-9)</i>	
	<b>IT024</b> "Amendments to the existing Notional Interest Deduction regime to apply the interest rate of 15% to increase of equity in 2021"	2022	Not assessed <i>(doc. 9295/22 + COR I + ADD 1-9)</i>	
<b>LITHUANIA</b>	<b>LT001</b> "Free Economic Zones"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2004: abolished  2017: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>LT002</b> "Benefits in respect of reinvested profits"	2003	Not harmful	
	<b>LT003</b> "Enterprises with foreign invested capital"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003  <i>(doc. 13213/03)</i>
	<b>LT004</b> "Strategic investors"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: abolished  2010: end of

				grandfathering <i>(doc. 13213/03)</i>
	<b>LT005</b> "Special tax zones" (Intellectual Property components)	2017	Not harmful, but annual monitoring; monitoring can be terminated in respect of the use of the potential IP component  <i>(doc. 14784/17; 14848/21; 14674/22)</i>	
	<b>LT006</b> "Review of the corporate income tax regime for special tax zones"	2018	Not assessed, annual monitoring should be terminated  <i>(doc. 14364/18; 13151/20 + ADD 4; 14848/21; 14674/22)</i>	
	<b>LT007</b> "New special corporate income tax regime for patented assets and copyrighted software" (patent box)	2018	Not harmful  <i>(doc. 9652/19 ADD 3)</i>	
	<b>LT008</b> "Holding company regime"	2019	<b>HARMFUL</b>  <i>(doc. 9652/19)</i>	2021: amended  <i>(doc. 9994/21)</i>

	<b>LT009</b> "New corporate income tax for companies implementing large projects"	2021	Not assessed but monitoring <i>(doc. 14848/21)</i>	
<b>LUXEMBOURG</b>	<b>LU001 (A007)</b> "Co-ordination Centres"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	1996: abolished  2002: end of grandfathering <i>(doc. 14812/02)</i>
	<b>LU002 (A013)</b> "Tax Exempt 1929 Holding Companies"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2005 <i>(doc. 9427/05)</i>  2011: end of grandfathering <i>(doc. 10857/11)</i>
	<b>LU003 (B003)</b> "Finance Companies"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	1996: abolished  2002: end of grandfathering <i>(doc. 14812/02)</i>
	<b>LU004 (B007)</b>	1998	<b>HARMFUL</b>	2002: abolished  2007: end of

	"Provisions for Fluctuations in Reinsurance"		<i>(doc. 14313/99)</i>	grandfathering <i>(doc. 14812/02)</i>
	<b>LU005</b> (C018) "Audiovisual Investment Certificates"	1999	Not harmful	
	<b>LU006</b> (E009) "Tax holidays for New Businesses"	1999	Not harmful	
	<b>LU007</b> (E017) "Special depreciation arrangement for assets intended for environmental protection and energy saving, and for assets adjusting work places for disabled workers"	1999	Not harmful	
	<b>LU008</b> (AAM108/A024) "Application of the parent company/subsidiary system to resident companies with share capital (SOPARFI)"	1999	Not harmful	
	<b>LU009</b> (CAM106/C050) "Depreciation of equipment and tools used solely for scientific or technical research operation"	1999	Not harmful	
	<b>LU010</b> (CAM107/C051) "Shipping Regime"	1999	Not harmful	
	<b>LU011</b> (EAM103/E066)	1999	Not harmful	

	"Investment funds"			
	<b>LU012</b> (EAM109/E067) "Venture Capital investment certificates"	1999	Not harmful	
	<b>LU013</b> (Z002) "Finance Branches"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001 <i>(doc. 14812/02)</i>
	<b>LU014</b> "Intellectual property" (old patent box)	2008	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i>  30/06/2021: end of grandfathering
	<b>LU015</b> "Group Financing Companies - Advance Confirmation of Margin (Circular n° 164/2 of 28 January 2011)"	2010	Not assessed <i>(doc. 10857/11)</i>	
	<b>LU016</b> "Intra-group financing - safe harbour rule"	2017	Not assessed, but annual monitoring  <i>(doc. 10047/17 and doc. 14114/19; 13151/20 + ADD 4; 14848/21; 14674/22)</i>	

	<b>LU017</b> "Draft law relating to the tax regime for intellectual property" (new patent box)	2018	Not harmful <i>(doc. 9637/18)</i>	
<b>LATVIA</b>	<b>LV001</b> "Special Economic Zones and Free Ports"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2004 <i>(doc. 13213/03)</i>
	<b>LV002</b> "High-tech companies"	2003	Not harmful	
	<b>LV003</b> "Big investment schemes"	2003	Not harmful	
	<b>LV004</b> "Shipping Regime"	2003	Not harmful	
	<b>LV005</b> "Start-up tax reliefs"	2017	Not assessed (de minimis) <i>(doc. 10047/17)</i>	
<b>MALTA</b>	<b>MT001</b> "Offshore trading and non trading companies"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	1996: abolished 2004: end of grandfathering <i>(doc. 13213/03)</i>

	<b>MT002</b> "Offshore insurance companies / Insurance companies"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	1996: abolished 2004: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>MT003</b> "Offshore banking companies / Banking companies"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	1996: abolished 2004: end of grandfathering  <i>(doc. 13213/03)</i>
	<b>MT004</b> "International Trading companies "	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2007
	<b>MT005</b> "Dividends from (other) Maltese companies with foreign income"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2007: abolished  <i>(doc. 9047/07)</i>  2011: end of grandfathering  <i>(doc. 10857/11)</i>
	<b>MT006</b> "Shipping Regime"	2003	Not harmful	
	<b>MT007</b>	2003	<b>HARMFUL</b>	2011: end of grandfathering

	"Investment Service Companies"		<i>(doc. 13213/03)</i>	<i>(doc. 10857/11)</i>
	<b>MT008</b> "Business Promotion Act"	2003	Not harmful	
	<b>MT009</b> "Onshore free port"	2003	Not harmful	
	<b>MT010</b> "Business Promotion Regulations"	2003	Not harmful	
	<b>MT011</b> "Non-resident companies"	2003	Not assessed	
	<b>MT012</b> "Special granted tax exemption"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2004 <i>(doc. 13213/03)</i>
	<b>MT013</b> "Exemption for royalty income from patents" (old patent box)	2014	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i> 30/06/2021: end



				of grandfathering
	<b>MT014</b> "Notional Interest Deduction"	2018	Not harmful <i>(doc. 14364/18)</i>	
	<b>MT015</b> "New patent box"	2019	Not harmful <i>(doc. 14114/19 ADD 1)</i>	
<b>NETHERLANDS</b>	<b>NL001 (A008)</b> "Cost Plus Ruling"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001: abolished  2006: end of grandfathering <i>(doc. 14812/02)</i>
	<b>NL002 (A009)</b> "Resale Minus Ruling"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001: abolished  2006: end of grandfathering <i>(doc. 14812/02)</i>
	<b>NL003 (A010)</b> "Intra-Group Finance Activities"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001: abolished  2006: end of grandfathering

				<i>(doc. 14812/02)</i>
<b>NL004 (A014)</b> "Holding Companies"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>	
<b>NL005 (A015)</b> "Royalties"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>	
<b>NL006 (B004)</b> "International Group Financing"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2004 <i>(doc. 9655/06)</i> 2011: end of grandfathering <i>(doc. 10857/11)</i>	
<b>NL007 (B005)</b> "Finance Branch"	1998	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>	
<b>NL008 (C007)</b>	1999	Not harmful		

	"Shipping Regime"			
	<b>NL009</b> (C015) "Tax credits for investments in energy saving equipment"	1999	Not harmful	
	<b>NL010</b> (D019) "Accelerated Depreciation of new buildings in certain regions"	1999	Not harmful	
	<b>NL011</b> (E003) "US Foreign Sales Corporations Ruling"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>
	<b>NL012</b> (E004) "Informal Capital Ruling"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>
	<b>NL013</b> (E018) "Investment Allowance"	1999	Not harmful	
	<b>NL014</b> (Z003) "Non Standard Rulings (including Greenfield-rulings)"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering

				<i>(doc. 14812/02)</i>
	<b>NL015</b> (CAM110/C053) "Film industry"	1999	Not harmful	
	<b>NL016</b> "Innovation box" (old patent box)	2007	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2017: abolished 30/06/2021: end of grandfathering
	<b>NL017</b> "Interest box"	2007	Not assessed (measure abandoned) <i>(doc. 10033/10)</i>	
	<b>NL018</b> "Patent box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
<b>POLAND</b>	<b>PL001</b> "Special Economic Zones (original rules)"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2011: end of grandfathering <i>(doc. 10857/11)</i>
	<b>PL002</b> "Special Economic Zones (amended rules)"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2006
	<b>PL003</b>	2006	Not assessed	

	"Special Economic Zones (amended rules)"		<i>(doc. 15472/06)</i>	
	<b>PL004</b> "Shipbuilding and complementary industries"	2017	Out of scope <i>(doc. 10047/17)</i>	
	<b>PL005</b> "GAAR and rulings"	2017	Not assessed	
	<b>PL006</b> "15% corporate income tax rate for small taxpayers"	2018	Not harmful <i>(doc. 14364/18)</i>	
	<b>PL007</b> "One-time depreciation of factory new fixed assets"	2018	Not assessed (minor importance: does not affect business location) <i>(doc. 9637/18)</i>	
	<b>PL008</b> "Increased tax incentives for R&D activities" (with relevance also for companies operating in SEZ)	2018	Out of scope <i>(doc. 9637/18)</i>	
	<b>PL009</b> "Increase of the one-time depreciation limit for fixed assets and intangible assets" (both for companies and natural persons)	2018	Not assessed (minor importance: does not affect business location)	

			<i>(doc. 9637/18)</i>	
<b>PL010</b>	2019	Not assessed		
"9% corporate income tax for taxpayers with revenues not exceeding EUR 1.2 million"		<i>(doc. 9652/19 ADD 4)</i>		
<b>PL011</b>	2019	Not harmful, but annual monitoring		
"Notional interest deduction regime"		<i>(doc. 14114/19 ADD 2; 9994/21; 14674/22)</i>		
<b>PL012</b>	2019	Not harmful		
"IP regime"		<i>(doc. 9652/19 ADD 5)</i>		
<b>PL013</b>	2019	<b>HARMFUL</b>		2022: rollback completed
"Polish Investment Zone (PIZ)"		<i>(doc. 14114/19 ADD 3; 14848/21)</i>		<i>(doc. 9295/22 + COR 1 + ADD 1-9)</i>
<b>PL014</b>	2020	Not assessed but monitoring		
"Co-operative compliance programme for large taxpayers"				

			<i>(doc 13151/20 + ADD 2)</i>	
	<b>PL015</b> "Holding tax regime"	2022	Description agreed <i>(doc. 9295/22 + COR 1 + ADD 1-9)</i> Not harmful <i>(doc. 14674/22)</i>	
	<b>PL016</b> "Robotisation tax relief"	2022	Not assessed <i>(doc. 9295/22 + COR 1 + ADD 1-9)</i>	
<b>PORTUGAL</b>	<b>PT001 (B006)</b> "Madeira and Sta Maria (Azores) Free Zones"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2003: abolished <i>(doc. 7018/1/03)</i> 2012: end of grandfathering <i>(doc. 10903/12)</i>
	<b>PT002 (C008)</b> "Shipping Regime"	1999	Not harmful	
	<b>PT003 (C016)</b> "Research and Development Expenses"	1999	Not harmful	

	<b>PT004</b> (E012) "Micro and Small Enterprises"	1999	Not harmful	
	<b>PT005</b> (E019) "Tax Incentives for Contractual Investment"	1999	Not harmful	
	<b>PT006</b> (E020) "Tax Credit for Investment"	1999	Not harmful	
	<b>PT007</b> (E023) "Reinvested Capital Gains"	1999	Not harmful	
	<b>PT008</b> (E037) "SGII Companies"	1999	Not harmful	
	<b>PT009</b> (E038) "SCR, SDR and SFE Companies"	1999	Not harmful	
	<b>PT010</b> (A025) "Holding companies (SGPS)"	1999	Not harmful	
	<b>PT011</b> (BAM118/B026)	1999	Not harmful	



	"Reinsurance companies"			
	<b>PT012</b> (EAM112/E068) "Accelerated depreciation"	1999	Not harmful	
	<b>PT013</b> (EAM116/E069) "Investment funds"	1999	Not harmful	
	<b>PT014</b> (DAM115/D026) "Industrial Free Zones"	1999	Not harmful	
	<b>PT015</b> "Madeira Free Zones"	2008	Not assessed <i>(doc. 16084/1/08)</i>	
	<b>PT016</b> "Partial exemption for income from patents and other industrial property rights" (old patent box)	2014	<b>HARMFUL</b> <i>(doc. 16553/1/14)</i>	2018 <i>(doc. 9637/18)</i> 30/06/2021: end of grandfathering
	<b>PT017</b>	2017	Not harmful	

	"Patent box" (new patent box)		<i>(doc. 10047/17)</i>	
	<b>PT018</b> "Notional Interest Deduction"	2018	Out of scope, but annual monitoring  <i>(doc. 14364/18 and doc. 14114/19; 13151/20 + ADD 4; 14848/21; 14674/22)</i>	
<b>ROMANIA</b>	<b>RO001</b> "Free zones"	2006	<b>HARMFUL</b>  <i>(doc. 10879/06)</i>	2002: abolished  2012: end of grandfathering
	<b>RO002</b> "Disadvantaged zones"	2006	Not harmful	
	<b>RO003</b> "Large investment deduction"	2006	<b>HARMFUL</b>  <i>(doc. 10879/06)</i>	2007
	<b>RO004</b> "Export activities"	2006	<b>HARMFUL</b>  <i>(doc. 10879/06)</i>	2004
	<b>RO005</b>	2006	<b>HARMFUL</b>	2000: abolished  2007: end of

	"Special tax exemptions"		<i>(doc. 10879/06)</i>	grandfathering
	<b>RO006</b> "Patent profits exemption"	2006	<b>HARMFUL</b> <i>(doc. 10879/06)</i>	2003: abolished 2007: end of grandfathering
	<b>RO007</b> "Industrial parks"	2006	Not harmful	<i>(expired in 2007)</i>
	<b>RO008</b> "Profit tax exemption for companies with innovation and research & development activities"	2018	Review on hold until the relevant national legislation is adopted  <i>(doc. 9652/19, 13151/20; 14848/21; 9295/22 + COR 1 + ADD 1-9)</i>	
	<b>RO009</b> "Reduction of the corporate income tax due"	2021	Out of scope  <i>(doc. 9994/21)</i>	
	<b>RO010</b> "Exemption from payment of the tax for the taxpayers carrying out specific activities in the HORECA sector"	2021	Not assessed (temporary measure)  <i>(doc. 9994/21)</i>	
	<b>RO011</b> "Tax measures to support the maintenance/increase of own capitals"	2021	Not assessed but monitoring  <i>(doc. 14848/21)</i>	

	<b>RO012</b> "Exemption from payment of the tax specific to certain activities for the taxpayers in the field of HORECA"	2022	Not assessed (temporary measure) <i>(doc. 9295/22 + COR 1 + ADD 1-9)</i>	
<b>SLOVAKIA</b>	<b>SK001</b> "10-years tax holiday for foreign owned companies"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i> <i>(doc. 15317/04)</i>	2003: already abolished  2009: end of grandfathering <i>(doc. 13213/03)</i>
	<b>SK002</b> "Tax exemption for newly started companies"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: already abolished <i>(doc. 13213/03)</i>
	<b>SK003</b> "100% corporate income tax credits for foreign investors"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2003: already abolished <i>(doc. 13213/03)</i>
	<b>SK004</b> "100% corporate income tax credits for foreign investors (first amendment)"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2004 <i>(doc. 13213/03)</i>
	<b>SK005</b>	2003	<b>HARMFUL</b>	2004

	"100% corporate income tax credits for foreign investors (second amendment)"		<i>(doc. 13213/03)</i>	<i>(doc. 13213/03)</i>
	<b>SK006</b> "Investment Aid Tax Credit" (Section 30a of Act No. 595/2003 of Coll. on Income Tax)	2008	Not assessed <i>(doc. 10200/1/09)</i>	
	<b>SK007</b> "Patent box" (new patent box)	2018	Not harmful <i>(doc. 14364/18)</i>	
	<b>SK008</b> "Exemption of gains from the sale of shares and business shares"	2018	Not assessed <i>(doc. 14364/18)</i>	
	<b>SK009</b> "Tax measure aimed at supporting investments in certain fixed assets"	2022	Not assessed <i>(doc. 9295/22 + COR 1 + ADD 1-9)</i>	
<b>SLOVENIA</b>	<b>SI001</b> "Special Economic Zones"	2003	Not harmful	
	<b>SI002</b> "Foreign income"	2003	<b>HARMFUL</b> <i>(doc. 13213/03)</i>	2004
	<b>SI003</b> "Newly established companies"	2003	Not harmful	

<b>SI004</b>	2005	Not assessed		
"Exemption of revenues from profit participation"		<i>(doc. 9427/05)</i>		
<b>SI005</b>	2005	Not assessed		
"Investment incentives allowance"		<i>(doc. 9427/05)</i>		
<b>SI006</b>	2005	Not assessed		
"Taxation of interest and royalties"		<i>(doc. 9427/05)</i>		
<b>SI007</b>	2005	Not assessed		
"Implementation of PSD, IRD and Merger Directive"		<i>(doc. 9427/05)</i>		
<b>SI008</b>	2006	Not assessed		
"Enlargement of the period for a loss carry-over"		<i>(doc. 15472/06)</i>		
<b>SI009</b>	2006	Not assessed		
"Relief for investment in research and development"		<i>(doc. 15472/06)</i>		
<b>SI010</b>	2006	Not assessed		
"Harmonisation of the amendments to the Mergers Directive"		<i>(doc. 15472/06)</i>		
<b>SI011</b>	2007	Not assessed		

	"Exemption of Dividends and Capital Gains"		<i>(doc. 9047/07)</i>	
	<b>SI012</b> "Venture Capital Scheme"	2007	Not assessed <i>(doc. 9047/07)</i>	
	<b>SI013</b> "Amendments to the Economic Zones Act"	2007	Not assessed <i>(doc. 9047/07)</i>	
	<b>SI014</b> "Tax reliefs for Pomurje region"	2010	Not assessed <i>(doc. 16766/10)</i>	
	<b>SI015</b> "Amendments to the Economic Zones Act"	2010	Not assessed <i>(doc. 16766/10)</i>	
<b>SWEDEN</b>	<b>SE001 (B009)</b> "Foreign Insurance Companies"	1999	Not harmful	
	<b>SE002 (E030)</b> "Investment Companies"	1999	Not harmful	

	<b>SE003 (EAM121/E070)</b> "Tax allocation reserve of 20%"	1999	Not harmful	
	<b>SE004</b> "Holdings"	2004	Not assessed <i>(doc. 15317/04)</i>	



**Preferential tax regimes in dependent or associated territories of EU Member States<sup>5</sup> (with the exception of those covered under the EU listing process<sup>6</sup>)**

NAME OF THE JURISDICTION	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category <sup>7</sup> )  "Name of the regime"	STANDSTILL DATE <sup>8</sup>	ASSESSMENT	ROLLBACK DATE
Netherlands Antilles (dissolved in 2010)	AN001 (F020)  "Offshore companies"	1999	HARMFUL  <i>(doc. 14313/99)</i>	2002: abolished  2019: end of grandfathering  <i>(doc. 14812/02)</i>

<sup>5</sup> As of the date of notification/identification.

<sup>6</sup> See separate compilation set out in doc. 14343/21.

<sup>7</sup> Missing codes refer to dependent/associated territories for which no preferential measure was identified in 1999: Faroe Islands (F003), French Southern & Antarctic Territories (F012), East Timor (F034), Anguilla (F036), Sark (F044), British Antarctic Territory (F050), British Indian Ocean Territory (F051), Pitcairn Island (F074), Saint Georgia and South Sandwich Islands (F077), and UK Sovereign Base Areas of Akrotiri and Dhekelia in Cyprus (F079).

<sup>8</sup> Date of identification by the COCG or notification by the MS concerned.

	<b>AN002</b> (F021) "New businesses"	1999	Not harmful	
	<b>AN003</b> (F022) "Mutual funds"	1999	Not harmful	
	<b>AN004</b> (F023) "Captive Insurance"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2002: abolished <i>(doc. 14812/02)</i>  2019: end of grandfathering <i>(doc. 14812/12)</i>
	<b>AN005</b> (F024) "Free zones"	1999	<b>HARMFUL</b> <i>(doc. 14313/99)</i>	2006 <i>(doc. 9655/06)</i>
	<b>AN006</b> (F025) "Rulings"	1999	Not harmful	

	<b>AN007</b> (F026)  "Shipping and Air transport"	1999	Not harmful	
	<b>AN008</b>  "Ruling Practice"	2004	<b>HARMFUL</b>  <i>(doc. 9805/04)</i>	2004  <i>(doc. 9805/04)</i>
	<b>AN009</b>  "Tax treatment of exempt companies under the NFF" <sup>9</sup>	2004	<b>HARMFUL</b>  <i>(doc. 9805/04)</i>	2006: amended  2011: end of grandfathering  <i>(doc. 9805/04)</i>
	<b>AN010</b>  "Tax treatment of holding companies under the NFF"	2004	<b>HARMFUL</b>  <i>(doc. 9805/04)</i>	2006: amended  2011: end of grandfathering  <i>(doc. 9805/04)</i>

<sup>9</sup> The regime is still in place in Sint Maarten ("Tax exempt company" regime)

<b>Falkland Islands</b>	<b>FK001</b> (F058) "Tax Holidays"	1999	Not harmful	
<b>French Polynesia</b>	<b>PF001</b> (F010) "Investment and job incentives (tax exemptions) in certain sectors (tourism, maritime, etc. but excluding banking and insurance)"	1999	Not harmful	
<b>Saint-Pierre and Miquelon</b>	<b>PM001</b> (F016) "Temporary exemptions for certain sectors"	1999	Not harmful	
	<b>PM002</b> (F017) "Partial exemption from distribution tax"	1999	Not harmful	
	<b>PM003</b> (F018) "Deduction for productive investment"	1999	Not harmful	

	<b>PM004</b> (F019) "Share in the subscribed capital of certain companies"	1999	Not harmful	
<b>St Helena and Dependencies</b>	<b>SH001</b> (F075) "Tax holidays"	1999	Not harmful	
	<b>SH002</b> (F076) "150% deductions"	1999	Not harmful	
<b>Wallis and Futuna Islands</b>	<b>WF001</b> (F011) "Investment and Job Incentives"	1999	Not harmful	
<b>Mayotte</b>	<b>YT001</b> (F013) "Temporary tax exemptions for companies"	1999	Not harmful	
	<b>YT002</b> (F014) "Tax deductions for productive investments"	1999	Not harmful	

	<b>YT003</b> (F015) "Capital contributions to certain companies"	1999	Not harmful	
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