



Council of the
European Union

Brussels, 12 June 2018
(OR. en)

9639/18

FISC 243
ECOFIN 557

NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	Code of Conduct Group (Business Taxation) – Overview of the preferential tax regimes examined by the Code of Conduct Group (Business Taxation) since its creation in March 1998

Delegations will find attached an Overview of the preferential tax regimes examined by the Code of Conduct Group (Business Taxation) since its creation in March 1998.

**OVERVIEW OF THE 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)¹. 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);

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).

¹ About 150 additional measures were notified in 1999 compared to 1998.

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 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 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 abolition consisted in a closure to new entrants, the end of the benefits may occur some years after the abolition (grandfathering), which entailed in some cases a follow-up rollback notification.

The present overview is organised in three parts:

- i. preferential regimes of EU Member States (including Gibraltar with regard to the UK);
- ii. dependent or associated territories of EU Member States to which EU treaties don't apply (as of the date of notification of the regime);
- iii. other jurisdictions (now covered by the EU listing exercise).

In total, as of the date of the present document, this overview concludes that the COCG has examined 632 preferential regimes (including 280 in 1998-1999), 251 of which were deemed harmful and have been (or are being) rolled back.

I. Preferential regimes of EU Member States (including Gibraltar with regard to the UK)

MEMBER STATE	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category) "Name of the regime"	STANDSTILL DATE ²	ASSESSMENT	ROLLBACK DATE
AUSTRIA	AT001 (AAM002b/A017) "Holdings (<i>Schachtelbegünstigung</i> - intra group relief)"	1999	HARMFUL (doc. 4901/99)	2002 (doc. 14361/03)
	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	
	AT006 (EAM009/E040) "Tax exemptions"	1999	HARMFUL (doc. 4901/99)	2002 (doc. 14361/03)
	AT007 (CAM007/C026) "R&D Allowance"	1999	Not harmful	

² Date of initial identification by the COCG or later notification by the Member State concerned. Initial identifications: Annex C of doc. SN 4901/99; 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).

BELGIUM	BE001 (A001) "Co-ordination Centres"	1998	HARMFUL <i>(doc. 4901/99)</i>	2002: amended <i>(doc. 14812/02)</i> 2006: amended 2011: end of benefits <i>(doc. 10857/11)</i>
	BE002 (A002) "Distribution Centres"	1998	HARMFUL <i>(doc. 4901/99)</i>	2002: amended <i>(doc. 14812/02)</i> 2005: abolished <i>(doc. 9655/06)</i>
	BE003 (A003) "Service Centres"	1998	HARMFUL <i>(doc. 4901/99)</i>	2002: amended <i>(doc. 14812/02)</i> 2005: abolished <i>(doc. 9655/06)</i>
	BE004 (C012) "Supplementary staff assigned to scientific research and export management"	1999	Not harmful	
	BE005 (C020) "Investment Deductions"	1999	Not harmful	
	BE006 (D001) "Employment and (T) Zones"	1999	Not harmful	

BE007 (D002) "Incentives for Investment in Certain Regions"	1999	Not harmful	
BE008 (D003) "Re-Conversion Zones"	1999	Not harmful	
BE009 (E001) "US Foreign Sales Corporations Ruling"	1999	HARMFUL <i>(doc. 4901/99)</i>	2004 <i>(doc. 14361/03)</i>
BE010 (E002) "Informal Capital Ruling"	1999	HARMFUL <i>(doc. 4901/99)</i>	2002 <i>(doc. 14361/03)</i>
BE011 (AAM010/A019) "Holdings"	1999	Not harmful	
BE012 (EAM001/E041) "Investment funds"	1999	Not harmful	
BE013 (Z001) "Measure aimed at determining the level of taxation of foreign companies operating in Belgium, without legal personality or probative accounts"	1999	Not harmful	
BE014 "Patent Income Deduction (PID)" (old patent box)	2008	Not assessed <i>(doc. 16084/1/08)</i>	
BE015 "Profit Participating Loan"	2008	Not assessed <i>(doc. 10200/1/09)</i>	
BE016	2013	HARMFUL	2016

	"Amended Patent Income Deduction (PID) for small companies"		<i>(doc. 16553/1/14)</i>	<i>(doc. 14750/16)</i>
	BE017 "Patent box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
	BE018 "Notional Interest Deduction"	2018		
BULGARIA	BG001 "Insurance companies"	2006	HARMFUL <i>(doc. 10879/06)</i>	2005 <i>(doc. 10879/06)</i>
	BG002 "Gambling activities"	2006	Not harmful	
	BG003 "Telecom companies"	2006	HARMFUL <i>(doc. 10879/06)</i>	2005 <i>(doc. 10879/06)</i>
	BG004 "Investment Tax Credit for investors"	2006	Not harmful	
	BG005 "Measure under the Foreign Investment Act (50% of the corporate tax due retained for a period of 10 years)"	2006	HARMFUL <i>(doc. 10879/06)</i>	1998: abolished 2007: end of benefits <i>(doc. 10879/06)</i>
	BG006 "Tonnage tax" (Shipping Regime)	2006	Not harmful	
	BG007	2007	Not assessed	

	"Amendments to the Investment Tax Credit"		<i>(doc. 9047/07)</i>	
	BG008 "Introduction of Art. 189a in the Bulgarian Law on Corporate Income Tax"	2009	Not assessed (repealed in 2010)	
	BG009 "Tax measure under Art. 189b in the Bulgarian Law on Corporate Income Tax" (for agricultural producers)	2010	Not assessed <i>(doc. 10857/11)</i>	
CYPRUS	CY001 "International Business Companies / International Branches"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of benefits <i>(doc. 13213/03)</i>
	CY002 "Insurance Companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of benefits <i>(doc. 13213/03)</i>
	CY003 "International Financial Services Companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of benefits <i>(doc. 13213/03)</i>
	CY004 "International Banking Units"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of

				benefits (doc. 13213/03)
CY005 "International general and limited partnerships"	2003	HARMFUL (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)	
CY006 "(International) Collective Investment Schemes"	2003	HARMFUL (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)	
CY007 "Shipping Regime"	2003	Not harmful		
CY008 "Capital gains"	2003	Not harmful		
CY009 "Foreign income"	2003	HARMFUL (doc. 13213/03)	2003 (doc. 13213/03)	
CY010 "Export of services"	2003	HARMFUL (doc. 13213/03)	2003: abolished 2006: end of benefits (doc. 13213/03)	
CY011	2003	Not harmful		

	"Companies listed at the Cyprus Stock Exchange (CSE)"			
	CY012 "Export of goods"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003 <i>(doc. 13213/03)</i>
	CY013 "Co-operative societies"	2003	Not harmful	
	CY014 "Auxiliary tourist buildings or projects"	2003	Not harmful	
	CY015 "Holdings" (treatment of foreign dividend)	2003	Not harmful	
	CY016 "Foreign Branches"	2003	Not harmful	
	CY017 "Change in the legislation regarding taxation of interest and the participation exemption"	2010	Not assessed <i>(doc. 16766/10)</i>	
	CY018 "Intellectual Property tax" (old patent box)	2013	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i>
	CY019 "Patent box " (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
	CY020 "Notional interest deduction"	2018		
CZECH	CZ001	2003	HARMFUL	2004

REPUBLIC	"Investment incentives"		(doc. 13213/03)	(doc. 9427/05)
GERMANY	DE001 (C002) "Shipping Regime - Tonnage Tax"	1999	Not harmful	
	DE002 (C021) "Special Allowances - Agriculture and Forestry"	1999	Not harmful	
	DE004 (D005) "Special Depreciation - Business Investment in former DDR and West Berlin"	1999	Not harmful	
	DE005 (D006) "Investment Grants - Equipment in Former DDR and West Berlin"	1999	Not harmful	
	DE006 (D007) "Tax Advantages - Commercial Investment in BRD/DDR Border Area Germany"	1999	Not harmful	
	DE007 (E010) "Special Depreciation for SMEs"	1999	Not harmful	
	DE008 (E022) "Rollover of Capital Gains"	1999	Not harmful	
	DE009 (E031) "Limits on Taxes on Commercial Income"	1999	Not harmful	
	DE010 (AAM019/A021)	1999	HARMFUL	2001

	"Control and coordination centres of foreign companies in Germany"		<i>(doc. 4901/99)</i>	<i>(doc. 14812/02)</i>
	DE011 (AAM020/A022) "Holding companies"	1999	Not harmful	
	DE012 (B015) "Schwankungsruckstellungen (provision for fluctuation in insurance and re-insurance)"	1999	Not harmful	
	DE013 (CAM015/D027) "Investor model/film funds"	1999	Not harmful	
	DE014 (CAM016/D028) "Rules for self-generated intangibles"	1999	Not harmful	
DENMARK	DK001 (C001) "Early depreciation for vessels"	1999	Not harmful	
	DK002 (D004) "Enterprise Zones"	1999	Not harmful	
	DK003 (E005) "Foreign business Operations Relief"	1999	Not harmful	
	DK004 (E014) "Scheme for Early Depreciation of Certain Assets"	1999	Not harmful	
	DK005 (AAM021/A023) "Holding Companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2001 <i>(doc. 14812/02)</i>

ESTONIA	EE001 "New Investment Funds Act"	2018	Not assessed (out of scope) <i>(doc. 9637/18)</i>	
GREECE	EL001 (B011) "Offices of Foreign Companies (Law 89/67 Offices)"	1998	HARMFUL <i>(doc. 4901/99)</i>	2002: abolished <i>(doc. 8848/02)</i> 2006: end of benefits <i>(doc. 14812/02)</i>
	EL002 (C003) "Ship management Offices"	1999	Not harmful	
	EL003 (C004) "Shipping Regime"	1999	Not harmful	
	EL004 (C017) "Exports Incentives and Incentives for Mass Media"	1999	Not harmful	
	EL005 (E015) "Incentives for Investment (Law 2601/98)"	1999	Not harmful	
	EL006 (E024) "Small Islands Income Tax Reduction"	1999	Not harmful	
	EL007 (E026) "Mutual Funds/Portfolio Investment Companies"	1999	Not harmful	
	EL008 (E032) (duplicate entry see E026)	1999	Not harmful	

	Fixed Tax - Transferable Securities			
	EL009 (BAM31/B017) "Business share capital companies (Law 2367/1995, art.5)"	1999	Not harmful	
	EL010 (BAM034/B018) "Long term loans in foreign currency"	1999	Not harmful	
	EL011 (EAM033/E42) "Large scale product-line investments financed with Greece foreign capital"	1999	Not harmful	
	EL012 (EAM035/E43) "National infrastructure"	1999	Not harmful	
	EL013 "Tax Incentives for Development"	2004	Not assessed (abolished before)	
	EL014 "Tax Incentives for Investment"	2005	Not assessed (doc. 9427/05)	
	EL015 "Patent tax incentive"	2018	Not harmful but annual monitoring (doc. 9637/18)	
SPAIN	ES001 (A004) "Basque Country - Co-ordination Centres"	1998	HARMFUL (doc. 4901/99)	2002 (docs. 8848/02 and 14812/02)
	ES002 (A005)	1998	HARMFUL	2002

	"Navarra - Co-ordination Centres"		<i>(doc. 4901/99)</i>	<i>(docs. 8848/02 and 14812/02)</i>
	ES003 (A011) "Holding Companies (ETVE)"	1998	Not harmful	
	ES004 (C022) "Incentives for Mining Enterprises"	1999	Not harmful	
	ES005 (D008) "Canary Islands - Economic and Tax Regime (REF)"	1999	Not harmful	
	ES006 (D009) "Basque Country - Start Up Relief"	1999	Not harmful	
	ES007 (D010) "Navarra - Start Up Relief"	1999	Not harmful	
	ES008 (D011) "Regional Development Companies"	1999	Not harmful	
	ES009 (E011) "Incentives for SMEs"	1999	Not harmful	
	ES010 (E016) "Investment Tax Credits"	1999	Not harmful	
	ES011 (E027) "Venture Capital Funds and Companies"	1999	Not harmful	
	ES012 (E033)	1999	Not harmful	

	"Representative Office"			
	ES013 (BAM023/B016) "Banks and finance entities"	1999	Not harmful	
	ES014 (DAM022/D023) "50% profit exemption in Ceuta and Melilla"	1999	Not harmful	
	ES015 (CAM024/C028) "Relief for investments in films and audio-visual productions"	1999	Not harmful	
	ES016 (CAM025/C029) "Investigation and Exploitation of Hydrocarbons"	1999	HARMFUL (doc. 4901/99)	2003 (doc. 7018/1/03)
	ES017 (CAM027/C030) "Shipping Regime"	1999	Not harmful	
	ES018 "Partial exemption for income from certain intangible assets" (old national patent box)	2008	HARMFUL (doc. 16553/1/14)	2016 (doc. 9912/16)
	ES019 "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial exemption for income from certain intangible assets" (old patent box)	2014	HARMFUL (doc. 16553/1/14)	2016 (doc. 9912/16)
	ES020 "Navarra - partial exemption for income from certain	2014	HARMFUL (doc. 16553/1/14)	2017 (doc. 14784/17)

	intangible assets" (old patent box)			
	ES021 "Reduction of income derived from certain intangible assets" (new patent box)	2016	HARMFUL <i>(doc. 14784/17)</i>	
	ES022 "Navarra - Reduction of income derived from certain intangible assets " (new patent box)	2016	HARMFUL <i>(doc. 14784/17)</i>	
	ES023 "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial reduction for the exploitation of intellectual and industrial property" (new patent box)	2016	HARMFUL <i>(doc. 14784/17)</i>	
FINLAND	FI001 (B008) "Åland Islands: Captive Insurance"	1998	HARMFUL <i>(doc. 4901/99)</i>	2003 <i>(doc. 14812/02)</i>
	FI002 (C009) "Ice-Class Investment Allowance"	1999	Not harmful	
	FI003 (D020) "Accelerated Depreciation; Investments in Developing Regions"	1999	Not harmful	
FRANCE	FR001 (A006) "Headquarters and Logistic Centres"	1998	HARMFUL <i>(doc. 4901/99)</i>	2003 <i>(doc. 14361/03)</i>
	FR002 (A012)	1998	HARMFUL	2002

	"Royalty Income - Patents"		<i>(doc. 4901/99)</i>	<i>(doc. 14812/02)</i>
	FR003 (C005) "Shipping Regime "	1999	Not harmful	
	FR004 (C013) "Tax credit for research"	1998	Not harmful	
	FR005 (D012) "Corsica Incentives 1,2,3"	1999	Not harmful	
	FR006 (D013) "Tax Free Zones - ZFU"	1999	Not harmful	
	FR007 (D014) "Enterprise Zones"	1999	Not harmful	
	FR008 (D015) "Overseas Departments"	1999	Not harmful	
	FR009 (D016) "Nord-Pas-de-Calais - Privileged Investment Zone"	1999	Not harmful	
	FR010 (E006) "Bénéfice Mondial and Bénéfice Consolidé"	1999	Not harmful	
	FR011 (E008) "Newly Created Companies"	1999	Not harmful	
	FR012 (E025) "St Martin and St Barthélémy"	1999	Not harmful	

	FR013 (E028) "Venture Capital Companies"	1999	Not harmful	
	FR014 (E034) "Tax Credits for Job-creating Investments"	1999	Not harmful	
	FR015 (E035) "Tax Credits for Staff Training Costs"	1999	Not harmful	
	FR016 (A023) "Holding de participations étrangères"	1999	Not harmful	
	FR017 (BAM044/B019) "Centrales de trésorerie / Finance centres"	1999	Not harmful	
	FR018 (BAM061/B020) "Provisions for risks relating to medium and long term credit operations carried out by banks and credit institutions"	1999	Not harmful	
	FR019 (BAM062/B021) "Technical provisions for insurance and reinsurance undertakings"	1999	Not harmful	
	FR020 (AAM052/A024) "Holding companies with shareholdings in foreign companies"	1999	Not harmful	
	FR021 (CAM058/C026)	1999	HARMFUL	2003

	"Provisions for Renewal of Mineral Reserves"		<i>(doc. 4901/99)</i>	<i>(doc. 14361/03)</i>
	FR022 (CAM059/C027) "Provision for Renewal of Oil and Gas Reserves"	1999	HARMFUL <i>(doc. 4901/99)</i>	2003 <i>(doc. 14361/03)</i>
	FR023 (EAM045/E044) "Tax credit for membership of a 'groupement de prevention agréé'"	1999	Not harmful	
	FR024 (EAM051/E045) "Exemption from corporation tax on takeover of ailing companies"	1999	Not harmful	
	FR025 (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	
	FR026 (EAM054/E047) "Distribution by certain companies of capital gains arising 1999 on liquidation"	1999	Not harmful	
	FR027 (EAM055/E048) "Provisions to cover price increases"	1999	Not harmful	
	FR028 (EAM056/E049) "Provisions for setting up foreign branches"	1999	Not harmful	
	FR029 (EAM057/E050)	1999	Not harmful	

	"Provision for employee start-up loans"			
	FR030 (EAM060/E051) "Provisions for risks relating to medium-term credit transactions by firms carrying out works or selling abroad"	1999	Not harmful	
	FR031 (EAM064/E052) "Long-term capital gains on FCPR and SCR securities"	1999	Not harmful	
	FR032 (EAM066/E053) "Carryover of losses on merger (consent)"	1999	Not harmful	
	FR033 (EAM067/E054) "Deferred taxation in the event of merger and practical asset transfer"	1999	Not harmful	
	FR034 (EAM068/E055) "Authorised Telecom financing companies"	1999	Not harmful	
	FR035 (EAM069/E056) "Investment companies"	1999	Not harmful	
	FR036 (EAM074/E057) "Reduced rate of 19% on reinvested SME profits"	1999	Not harmful	
	FR037 (DAM043/D024) "Exceptional depreciation for buildings constructed under urban and rural planning arrangements"	1999	Not harmful	
	FR038 (CAM040/C031)	1999	Not harmful	

	"Accelerated depreciation for purchases of software"			
	FR039 (CAM041/C032) "Accelerated depreciation for energy-saving equipment"	1999	Not harmful	
	FR040 (CAM042/C033) "Accelerated depreciation for environmental protection"	1999	Not harmful	
	FR041 (CAM046/C034) "Deduction of cooperative dividends"	1999	Not harmful	
	FR042 (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	
	FR043 (CAM049/C036) "Exemption from corporation tax for the oil storage agency"	1999	Not harmful	
	FR044 (CAM050/C037) "Corporation tax exemption for agricultural cooperatives"	1999	Not harmful	
	FR045 (CAM058/C038) "Provision for renewal of mineral reserves"	1999	Not harmful	
	FR046 (CAM059/C039) "Provision for renewal of oil and gas reserves"	1999	Not harmful	
	FR047 (CAM063/C040)	1999	Not harmful	

	"Press"			
	FR048 (CAM065/C041) "Special depreciation rules for the audiovisual sector"	1999	Not harmful	
	FR049 (CAM070/C042) "Business and industrial real estate companies"	1999	Not harmful	
	FR050 (CAM071/C043) "Companies authorised to provide energy-saving and heat recovery financing (SOFERGIE)"	1999	Not harmful	
	FR051 (CAM073/C045) "Exceptional depreciation for participating interests in companies financing non-industrial fishing (SOFIPECHE)"	1999	Not harmful	
	FR052 (CAM077/C046) "Securities in innovation financing companies (SFI)"	1999	Not harmful	
	FR053 "Reduced rate for long term capital gains and profits from the licensing of Intellectual Property rights" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	
CROATIA	HR001 "Corporate Income Tax Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR002 "Hill and Mountain Areas Act"	2013	Not harmful <i>(doc. 10608/14)</i>	

	HR003 "Areas of Special State Concern Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR004 "Investment Promotion Act (2006)"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR005 "Reconstruction and Development of the City of Vukovar Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR006 "Free Zones Act"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR007 "Maritime Code"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR008 "Investment Promotion Act (2012)"	2013	Not harmful <i>(doc. 10608/14)</i>	
	HR009 "Investment Promotion Act (2015)"	2016	Suspended because of state aid proceedings <i>(doc. 14784/17)</i>	
	HR010 "Amendments to the Law on Corporate Income (OG, No 115/16)"	2017		
	HR011 "Investment Promotion Act (2017)"	2018		

	HR012 "Ordinance on the procedure of concluding advance pricing agreements"	2018		
HUNGARY	HU001 "Offshore companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of benefits <i>(doc. 13213/03)</i>
	HU002 "10 years tax holidays"	2003	Not harmful	
	HU003 "Venture capital companies"	2003	Not harmful	
	HU004 "Holding companies"	2003	Not harmful	
	HU005 "Investment tax relief subject to special approval"	2003	Not harmful	
	HU006 "Revenue from Stock Exchange Operations"	2003	Not harmful	
	HU007 "Interest from affiliated companies"	2004	No broad consensus on whether the measure is harmful <i>(doc. 15434/05)</i>	

	HU008 "Royalty income"	2004	Not harmful	
	HU009 "Intangible property for royalties and capital gains" (old patent box)	2014	HARMFUL (doc. 16553/1/14)	2016 (doc. 14750/16)
	HU010 "Tax Base for Interest Payments Received from Abroad"	2010	Not assessed (abolished before) (doc. 10857/11)	
	HU011 "Intellectual property box" (new patent box)	2017	Not harmful (doc. 10047/17)	
IRELAND	IE001 (B001) "The International Financial Services Centre (Dublin)"	1998	HARMFUL (doc. 4901/99)	2002: phase out (doc. 8848/02) 2003: abolished (doc. 7018/1/03)
	IE002 (C014) "Research and Technical Development"	1999	Not harmful	
	IE003 (C023) "Mining Taxation"	1999	Not harmful	
	IE004 (C024) "10% Manufacturing Rate"	1999	HARMFUL (doc. 4901/99)	2002: phase out (doc. 8848/02) 2011: end of

				benefits (doc. 10857/11))
	IE005 (C025) "Petroleum Taxation"	1999	HARMFUL (doc. 4901/99)	2002: tax rate increased (doc. 8848/02)
	IE006 (D017) "Shannon Airport Zone (SAZ)"	1999	HARMFUL (doc. 4901/99)	2002: phase out (doc. 8848/02) 2006: end of benefits (doc. 14812/02)
	IE007 (D018) "New Investments - Buildings in Run-Down Urban Areas"	1999	Not harmful	
	IE008 (E007) "Foreign Income"	1999	HARMFUL (doc. 4901/99)	2001: abolished (doc. 8842/02) 2011: end of benefits (doc. 10857/11)
	IE009 (BAM069/B024) "Exemption of income from Government securities"	1999	Not harmful	
	IE010 (BAM098/B025) "Non-resident companies"	1999	Not harmful	

	IE011 (EAM100/E065) "Specified collective investment undertakings"	1999	Not harmful	
	IE012 (CAM094/C048) "Film"	1999	Not harmful	
	IE013 (CAM097/C049) "Investment in renewable energy projects"	1999	Not harmful	
	IE014 (CAM101/C050) "Tax exemption for profit/gain from the occupation of woodlands"	1999	Not harmful	
	IE015 "Holding company"	2005	Not assessed (doc. 9427/05)	
	IE016 "Knowledge Development Box" (new patent box)	2016	Not harmful (doc. 10047/17)	
ITALY	IT001 (B002) "Trieste Financial Services and Insurance centre"	1998	HARMFUL (doc. 4901/99)	2003 (doc. 14812/02)
	IT002 (C006) "Shipping Regime"	1999	Not harmful	
	IT003 (E036) "Listed Companies - Reduced Rates"	1999	Not harmful	
	IT004 (BAM082/B022) "Incentives for restructuring the banking sector"	1999	Not harmful	

	IT005 (BAM093/B023) "Tax deduction for interest on additional capital contributions from foreign head offices to Italian PE"	1999	Not harmful	
	IT006 (EAM078/E058) "Dual income tax"	1999	Not harmful	
	IT007 (EAM083/E059) "IRAP exemptions"	1999	Not harmful	
	IT008 (EAM085/E060) "SMEs"	1999	Not harmful	
	IT009 (EAM088/E061) "Special depreciation regime"	1999	Not harmful	
	IT010 (EAM089/E062) "Special regime for investment funds"	1999	Not harmful	
	IT011 (EAM090/E063) "Substitute tax regime for corporate reorganisations"	1999	Not harmful	
	IT012 (EAM091/E064) "Tax advantages for certain trade and commercial activities"	1999	Not harmful	
	IT013 (DAM086/D025) "Regional Incentives : South of Italy (Mezzogiorno)"	1999	Not harmful	
	IT014 (CAM080/C047)	1999	Not harmful	

	"Incentives for scientific research"			
	IT015 "Holdings"	2004	Not assessed (out of scope) <i>(doc. 9805/04)</i>	
	IT016 "International Tax Ruling Practice"	2004	Not assessed (out of scope) <i>(doc. 9805/04)</i>	
	IT017 "Patent box" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	2018 <i>(doc. 9637/18)</i>
	IT018 "Patent box" (new patent box)	2015	Not harmful <i>(doc. 10047/17)</i>	
	IT019 "Notional Interest Deduction"	2018		
LITHUANIA	LT001 "Free Economic Zones"	2003	HARMFUL <i>(doc. 13213/03)</i>	2004: abolished 2017: end of benefits <i>(doc. 13213/03)</i>
	LT002 "Benefits in respect of reinvested profits"	2003	Not harmful	
	LT003 "Enterprises with foreign invested capital"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003 <i>(doc. 13213/03)</i>

	LT004 "Strategic investors"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2010: end of benefits <i>(doc. 13213/03)</i>
	LT005 "Special tax zones" (Intellectual Property components)	2017	Not harmful <i>(doc. 14784/17)</i>	
	LT006 "Review of the corporate income tax regime for special tax zones"	2018		
	LT007 "New special corporate income tax regime for patented assets and copyrighted software" (patent box)	2018		
LUXEMBOURG	LU001 (A007) "Co-ordination Centres"	1998	HARMFUL <i>(doc. 4901/99)</i>	1996: abolished 2002: end of benefits <i>(doc. 14812/02)</i>
	LU002 (A013) "Tax Exempt 1929 Holding Companies"	1998	HARMFUL <i>(doc. 4901/99)</i>	2005 <i>(doc. 9427/05)</i> 2011: end of benefits <i>(doc. 10857/11)</i>
	LU003 (B003)	1998	HARMFUL	1996: abolished

	"Finance Companies"		(doc. 4901/99)	2002: end of benefits (doc. 14812/02)
	LU004 (B007) "Provisions for Fluctuations in Reinsurance"	1998	HARMFUL (doc. 4901/99)	2002: abolished 2007: end of benefits (doc. 14812/02)
	LU005 (C018) "Audiovisual Investment Certificates"	1999	Not harmful	
	LU006 (E009) "Tax holidays for New Businesses"	1999	Not harmful	
	LU007 (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	
	LU008 (AAM108/A024) "Application of the parent company/subsidiary system to resident companies with share capital (SOPARFI)"	1999	Not harmful	
	LU009 (CAM106/C050) "Depreciation of equipment and tools used solely for scientific or technical research operation"	1999	Not harmful	

	LU010 (CAM107/C051) "Shipping Regime"	1999	Not harmful	
	LU011 (EAM103/E066) "Investment funds"	1999	Not harmful	
	LU012 (EAM109/E067) "Venture Capital investment certificates"	1999	Not harmful	
	LU013 (Z002) "Finance Branches"	1999	HARMFUL <i>(doc. 4901/99)</i>	2001 <i>(doc. 14812/02)</i>
	LU014 "Intellectual property" (old patent box)	2008	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i>
	LU015 "Group Financing Companies - Advance Confirmation of Margin (Circular n°164/2 of 28 January 2011)"	2010	Not assessed <i>(doc. 10857/11)</i>	
	LU016 "Administrative circulaire – Traitement fiscal des sociétés exerçant des transactions de financement intra-groupe"	2017	Not assessed <i>(doc. 10047/17)</i>	
	LU017 "Draft law relating to the tax regime for intellectual property" (new patent box)	2018	Not harmful <i>(doc. 9637/18)</i>	
LATVIA	LV001 "Special Economic Zones and Free Ports"	2003	HARMFUL <i>(doc. 13213/03)</i>	2004 <i>(doc. 13213/03)</i>

	LV002 "High-tech companies"	2003	Not harmful	
	LV003 "Big investment schemes"	2003	Not harmful	
	LV004 "Shipping Regime"	2003	Not harmful	
	LV005 "Start-up tax reliefs"	2017	Not assessed (de minimis) <i>(doc. 10047/17)</i>	
MALTA	MT001 "Offshore trading and non trading companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	1996: abolished 2004: end of benefits <i>(doc. 13213/03)</i>
	MT002 "Offshore insurance companies / Insurance companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	1996: abolished 2004: end of benefits <i>(doc. 13213/03)</i>
	MT003 "Offshore banking companies / Banking companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	1996: abolished 2004: end of benefits <i>(doc. 13213/03)</i>

MT004 "International Trading companies "	2003	HARMFUL (doc. 13213/03)	2007
MT005 "Dividends from (other) Maltese companies with foreign income"	2003	HARMFUL (doc. 13213/03)	2007: abolished (doc. 9047/07) 2011: end of benefits (doc. 10857/11)
MT006 "Shipping Regime"	2003	Not harmful	
MT007 "Investment Service Companies"	2003	HARMFUL (doc. 13213/03)	2011: end of benefits (doc. 10857/11)
MT008 "Business Promotion Act"	2003	Not harmful	
MT009 "Onshore free port"	2003	Not harmful	
MT010 "Business Promotion Regulations"	2003	Not harmful	
MT011 "Non-resident companies"	2003	Not assessed	
MT012	2003	HARMFUL	2004

	"Special granted tax exemption"		<i>(doc. 13213/03)</i>	<i>(doc. 13213/03)</i>
	MT013 "Exemption for royalty income from patents" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i>
	MT014 "Notional Interest Deduction"	2018		
NETHERLANDS	NL001 (A008) "Cost Plus Ruling"	1998	HARMFUL <i>(doc. 4901/99)</i>	2001: abolished 2006: end of benefits <i>(doc. 14812/02)</i>
	NL002 (A009) "Resale Minus Ruling"	1998	HARMFUL <i>(doc. 4901/99)</i>	2001: abolished 2006: end of benefits <i>(doc. 14812/02)</i>
	NL003 (A010) "Intra-Group Finance Activities"	1998	HARMFUL <i>(doc. 4901/99)</i>	2001: abolished 2006: end of benefits <i>(doc. 14812/02)</i>
	NL004 (A014) "Holding Companies"	1998	HARMFUL <i>(doc. 4901/99)</i>	2003 <i>(doc. 14812/02)</i>
	NL005 (A015)	1998	HARMFUL	2001: abolished

	"Royalties"		<i>(doc. 4901/99)</i>	2006: end of benefits <i>(doc. 14812/02)</i>
	NL006 (B004) "International Group Financing"	1998	HARMFUL <i>(doc. 4901/99)</i>	2004 <i>(doc. 9655/06)</i> 2011: end of benefits <i>(doc. 10857/11)</i>
	NL007 (B005) "Finance Branch"	1998	HARMFUL <i>(doc. 4901/99)</i>	2001: abolished 2006: end of benefits <i>(doc. 14812/02)</i>
	NL008 (C007) "Shipping Regime"	1999	Not harmful	
	NL009 (C015) "Tax credits for investments in energy saving equipment"	1999	Not harmful	
	NL010 (D019) "Accelerated Depreciation of new buildings in certain regions"	1999	Not harmful	
	NL011 (E003) "US Foreign Sales Corporations Ruling"	1999	HARMFUL <i>(doc. 4901/99)</i>	2001: abolished 2006: end of

				benefits (doc. 14812/02)
	NL012 (E004) "Informal Capital Ruling"	1999	HARMFUL (doc. 4901/99)	2003 (doc. 14812/02)
	NL013 (E018) "Investment Allowance"	1999	Not harmful	
	NL014 (Z003) "Non Standard Rulings (including Greenfield-rulings)"	1999	HARMFUL (doc. 4901/99)	2001: abolished 2006: end of benefits (doc. 14812/02)
	NL015 (CAM110/C053) "Film industry"	1999	Not harmful	
	NL016 "Innovation box" (old patent box)	2007	HARMFUL (doc. 16553/1/14)	2017
	NL017 "Interest box"	2007	Not assessed (measure abandoned) (doc. 10033/10)	
	NL018 "Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	
POLAND	PL001 "Special Economic Zones (original rules)"	2003	HARMFUL (doc. 13213/03)	2011: end of benefits

				<i>(doc. 10857/11)</i>
PL002 "Special Economic Zones (amended rules)"	2003	HARMFUL <i>(doc. 13213/03)</i>	2006	
PL003 "Special Economic Zones (amended rules)"	2006	Not assessed <i>(doc. 15472/06)</i>		
PL004 "Shipbuilding and complementary industries"	2017	Not assessed (out of scope) <i>(doc. 10047/17)</i>		
PL005 "GAAR and rulings"	2017	Not assessed		
PL006 "15% corporate income tax rate for small taxpayers"	2018			
PL007 "One-time depreciation of factory new fixed assets"	2018	Not assessed (minor importance: does not affect business location) <i>(doc. 9637/18)</i>		
PL008 "Increased tax incentives for R&D activities" (with relevance also for companies operating in SEZ)	2018	Not assessed (out of scope) <i>(doc. 9637/18)</i>		
PL009	2018	Not assessed (minor		

	"Increase of the one-time depreciation limit for fixed assets and intangible assets" (both for companies and natural persons)		importance: does not affect business location) <i>(doc. 9637/18)</i>	
PORTUGAL	PT001 (B006) "Madeira and Sta Maria (Azores) Free Zones"	1999	HARMFUL <i>(doc. 4901/99)</i>	2003: abolished <i>(doc. 7018/1/03)</i> 2012: end of benefits <i>(doc. 10903/12)</i>
	PT002 (C008) "Shipping Regime"	1999	Not harmful	
	PT003 (C016) "Research and Development Expenses"	1999	Not harmful	
	PT004 (E012) "Micro and Small Enterprises"	1999	Not harmful	
	PT005 (E019) "Tax Incentives for Contractual Investment"	1999	Not harmful	
	PT006 (E020) "Tax Credit for Investment"	1999	Not harmful	
	PT007 (E023) "Reinvested Capital Gains"	1999	Not harmful	

	PT008 (E037) "SGII Companies"	1999	Not harmful	
	PT009 (E038) "SCR, SDR and SFE Companies"	1999	Not harmful	
	PT010 (A025) "Holding companies (SGPS)"	1999	Not harmful	
	PT011 (BAM118/B026) "Reinsurance companies"	1999	Not harmful	
	PT012 (EAM112/E068) "Accelerated depreciation"	1999	Not harmful	
	PT013 (EAM116/E069) "Investment funds"	1999	Not harmful	
	PT014 (DAM115/D026) "Industrial Free Zones"	1999	Not harmful	
	PT015 "Madeira Free Zones"	2008	Not assessed (doc. 16084/1/08)	
	PT016 "Partial exemption for income from patents and other industrial property rights" (old patent box)	2014	HARMFUL (doc. 16553/1/14)	2018 (doc. 9637/18)
	PT017 "Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	

	PT018 "Notional Interest Deduction"	2018		
ROMANIA	RO001 "Free zones"	2006	HARMFUL <i>(doc. 10879/06)</i>	2002: abolished 2012: end of benefits
	RO002 "Disadvantaged zones"	2006	Not harmful	
	RO003 "Large investment deduction"	2006	HARMFUL <i>(doc. 10879/06)</i>	2007
	RO004 "Export activities"	2006	HARMFUL <i>(doc. 10879/06)</i>	2004
	RO005 "Special tax exemptions"	2006	HARMFUL <i>(doc. 10879/06)</i>	2000: abolished 2007: end of benefits
	RO006 "Patent profits exemption"	2006	HARMFUL <i>(doc. 10879/06)</i>	2003: abolished 2007: end of benefits
	RO007 "Industrial parks"	2006	Not harmful	<i>(expired in 2007)</i>
	RO008 "Profit tax exemption for companies with innovation and	2018		

	research & development activities"			
SLOVAKIA	SK001 "10-years tax holiday for foreign owned companies"	2003	HARMFUL (doc. 13213/03) (doc. 15317/04)	2003: already abolished 2009: end of benefits (doc. 13213/03)
	SK002 "Tax exemption for newly started companies"	2003	HARMFUL (doc. 13213/03)	2003: already abolished (doc. 13213/03)
	SK003 "100% corporate income tax credits for foreign investors"	2003	HARMFUL (doc. 13213/03)	2003: already abolished (doc. 13213/03)
	SK004 "100% corporate income tax credits for foreign investors (first amendment)"	2003	HARMFUL (doc. 13213/03)	2004 (doc. 13213/03)
	SK005 "100% corporate income tax credits for foreign investors (second amendment)"	2003	HARMFUL (doc. 13213/03)	2004 (doc. 13213/03)
	SK006 "Investment Aid Tax Credit" (Section 30a of Act No. 595/2003 of Coll. on Income Tax)	2008	Not assessed (doc. 10200/1/09)	

	SK007 "Patent box" (new patent box)	2018		
	SK008 "Exemption of gains from the sale of shares and business shares"	2018		
SLOVENIA	SI001 "Special Economic Zones"	2003	Not harmful	
	SI002 "Foreign income"	2003	HARMFUL (doc. 13213/03)	2004
	SI003 "Newly established companies"	2003	Not harmful	
	SI004 "Exemption of revenues from profit participation"	2005	Not assessed (doc. 9427/05)	
	SI005 "Investment incentives allowance"	2005	Not assessed (doc. 9427/05)	
	SI006 "Taxation of interest and royalties"	2005	Not assessed (doc. 9427/05)	
	SI007 "Implementation of PSD, IRD and Merger Directive"	2005	Not assessed (doc. 9427/05)	
	SI008 "Enlargement of the period for a loss carry-over"	2006	Not assessed (doc. 15472/06)	

	SI009 "Relief for investment in research and development"	2006	Not assessed (doc. 15472/06)	
	SI010 "Harmonisation of the amendments to the Mergers Directive"	2006	Not assessed (doc. 15472/06)	
	SI011 "Exemption of Dividends and Capital Gains"	2007	Not assessed (doc. 9047/07)	
	SI012 "Venture Capital Scheme"	2007	Not assessed (doc. 9047/07)	
	SI013 "Amendments to the Economic Zones Act"	2007	Not assessed (doc. 9047/07)	
	SI014 "Tax reliefs for Pomurje region"	2010	Not assessed (doc. 16766/10)	
	SI015 "Amendments to the Economic Zones Act"	2010	Not assessed (doc. 16766/10)	
SWEDEN	SE001 (B009) "Foreign Insurance Companies"	1999	Not harmful	
	SE002 (E030) "Investment Companies"	1999	Not harmful	

	SE003 (EAM121/E070) "Tax allocation reserve of 20%"	1999	Not harmful	
	SE004 "Holdings"	2004	Not assessed (<i>doc. 15317/04</i>)	
UNITED KINGDOM³	UK001 (A016) "International Headquarters Companies"	1998	Not harmful	
	UK002 (A017) "Gibraltar 1992 Companies"	1998	HARMFUL (<i>doc. 4901/99</i>)	2003 (<i>doc. 14812/02</i>)
	UK003 (B010) "Gibraltar - Captive Insurance Companies"	1998	Not harmful	
	UK004 (B012) "Gibraltar - Exempt Companies"	1998	HARMFUL (<i>doc. 4901/99</i>)	2006: abolished 2010: end of benefits (<i>doc. 10200/1/09</i>)
	UK005 (B013) "Gibraltar - Qualifying Companies"	1998	HARMFUL (<i>doc. 4901/99</i>)	2003 (<i>doc. 14812/02</i>)
	UK006 (C010) "Rollover Relief on Disposal of Ships"	1999	Not harmful	

³ Including Gibraltar, for whose external relations the UK is responsible under the EU treaties.

	UK007 (C011) "Gibraltar - Shipping and aviation"	1999	Not harmful	
	UK008 (C019) "Film industry"	1999	Not harmful	
	UK009 (D021) "Enterprises Zones"	1999	Not harmful	
	UK010 (D022) "SMEs in Northern Ireland"	1999	Not harmful	
	UK011 (E013) "Special Scheme for Accelerated Depreciation"	1999	Not harmful	
	UK012 (E021) "Gibraltar - Development Incentives"	1999	Not harmful	
	UK013 (B027) "Non taxation of financial activities of non resident companies"	1999	Not harmful	
	UK014 (EAM122/E071) "Scientific research allowances"	1999	Not harmful	
	UK015 (BAM123/B027) "Independent investment managers"	1999	Not harmful	
	UK016 (Z004) "Cost plus rulings"	1999	Not harmful	

	UK017 "Gibraltar - Proposals for a new corporate tax regime"	2002-2009	Suspended following ECJ case (measure annulled in 2011)	
	UK018 "Gibraltar - Income Tax Act (ITA) 2010"	2011	HARMFUL (doc. 16488/12)	2013 (doc. 11465/13)
	UK019 "Patent box" (old patent box)	2013	HARMFUL (doc. 16553/1/14)	2016 (doc. 14750/16)
	UK020 "Gibraltar - treatment of asset holding companies" (part of the UK012 regime)	2014 (doc. 10608/14)	HARMFUL (doc. 9912/16)	
	UK021 "Patent box" (new patent box)	2017	Not harmful (doc. 10047/17)	

II. Dependent or associated territories of Member States⁴

NAME OF THE JURISDICTION	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category ⁵) "Name of the regime"	STANDSTILL DATE ⁶	ASSESSMENT	ROLLBACK DATE
Netherlands Antilles (dissolved in 2010)	AN001 (F020) "Offshore companies"	1999	HARMFUL (doc. 4901/99)	2002: abolished 2019: end of benefits (doc. 14812/02)
	AN002 (F021) "New businesses"	1999	Not harmful	
	AN003 (F022) "Mutual funds"	1999	Not harmful	
	AN004 (F023) "Captive Insurance"	1999	HARMFUL (doc. 4901/99)	2002: abolished (doc. 14812/02) 2019: end of benefits

⁴ As of the date of notification/identification.

⁵ 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).

⁶ Date of identification by the COCG or notification by the MS concerned

				<i>(doc. 14812/12)</i>
	AN005 (F024) "Free zones"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 9655/06)</i>
	AN006 (F025) "Rulings"	1999	Not harmful	
	AN007 (F026) "Shipping and Air transport"	1999	Not harmful	
	AN008 "Ruling Practice"	2004	HARMFUL <i>(doc. 9805/04)</i>	2004 <i>(doc. 9805/04)</i>
	AN009 "Tax treatment of exempt companies under the NFF"	2004	HARMFUL <i>(doc. 9805/04)</i>	2006: amended 2011: end of benefits <i>(doc. 9805/04)</i>
	AN010 "Tax treatment of holding companies under the NFF"	2004	HARMFUL <i>(doc. 9805/04)</i>	2006: amended 2011: end of benefits <i>(doc. 9805/04)</i>
Aruba	AW001 (F027) "Offshore Companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2003 <i>(doc. 7018/1/03)</i>
	AW002 (F028) "Exempt companies (AVVs)"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 7018/1/03)</i>

	AW003 (F029) "Tax exemptions and holidays for new businesses"	1999	Not harmful	
	AW004 (F030) "Free zones"	1999	HARMFUL (doc. 4901/99)	2006 (doc. 7018/1/03)
	AW005 (F031) "Rulings"	1999	Not harmful	
	AW006 (F032) "Captive insurance"	1999	HARMFUL (doc. 4901/99)	2003 (doc. 7018/1/03)
	AW007 (F033) "Shipping and Air Transport"	1999	Not harmful	
	AW008 "New fiscal framework"	2004	Not harmful	
	AW009 "Amendments to Imputation Payment Company (IPC) regime"	2016	Not assessed (Intellectual Property components were abolished before)	
	AW010 "Free Zone Company"	2017	Not harmful	
	AW011 "Shipping and aviation companies"	2017	Not harmful	
	AW012	2017	HARMFUL	

	"Special zone San Nicolas"		<i>(doc. 6671/18)</i>	
	AW013 "Transparency"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Bermuda	BM001 (F049) "Tax exemption guarantee"	1999	Not harmful	
Falkland Islands	FK001 (F058) "Tax Holidays"	1999	Not harmful	
Guernsey	GG001 (F037) "Exempt companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2008 <i>(doc. 14812/02)</i>
	GG002 (F038) "International loan business"	1999	HARMFUL <i>(doc. 4901/99)</i>	2008 <i>(doc. 14812/02)</i>
	GG003 (F039) "Unit trusts and collective investment companies"	1999	Not harmful	
	GG004 (F040) "International Bodies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2008 <i>(doc. 14812/02)</i>
	GG005 (F041) "Captive insurance companies"	1999	Not harmful	
	GG006 (F042) "Offshore insurance companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2008 <i>(doc. 14812/02)</i>
	GG007 (F043) "Insurance companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2008 <i>(doc. 14812/02)</i>

	GG008 "Zero-ten corporate tax"	2008	HARMFUL <i>(doc. 16766/10)</i>	2012 <i>(doc. 16488/12)</i>
Greenland	GL001 (F001) "Deduction for investment in mineral processing"	1999	Not harmful	
	GL002 (F002) "Surcharge exemption for raw materials concession holders"	1999	Not harmful	
Isle of Man	IM001 (F059) "Free Depreciation and balancing charges on ships"	1999	Not harmful	
	IM002 (F060) "Special depreciation for tourist premises"	1999	Not harmful	
	IM003 (F061) "International Business companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 14812/02)</i>
	IM004 (F062) "Exemption for non-residents companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 14812/02)</i>
	IM005 (F063) "Exempt insurance companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 14812/02)</i>
	IM006 (F064) "Tax holidays for industrial undertakings"	1999	Not harmful	
	IM007 (F065) "International loan business"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 14812/02)</i>

	IM008 (F066) "Offshore banking business"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 14812/02)</i>
	IM009 (F067) "Fund management"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 14812/02)</i>
	IM010 (F068) "Exempt Public Companies"	1999	Not harmful	
	IM011 (F069) "Film industry tax credits"	1999	Not harmful	
	IM012 "General and non-discriminatory corporate taxation system" (abolishing F061-F062-F063-F065-F066-F067)	2007	Not harmful	
	IM013 "Distributable Profits Charge (DPC)"	2007	HARMFUL <i>(doc. 15545/1/07)</i>	2008 <i>(doc. 9633/08)</i>
	IM014 "New tax legislation"	2013	Not assessed <i>(doc. 16656/13)</i>	
Jersey	JE001 (F045) "Tax exempt companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2008 <i>(doc. 14812/02)</i>
	JE002 (F046) "International Treasury operations"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006 <i>(doc. 14812/02)</i>
	JE003 (F047) "International Business companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2006: abolished 2012: end of

				benefits (doc. 14812/02)
	JE004 (F048) "Captive insurance companies"	1999	HARMFUL (doc. 4901/99)	2006 (doc. 14812/02)
	JE005 "Zero-ten corporate tax"	2008	HARMFUL (doc. 16766/10)	2011 (doc.17081/11)
Caymans Islands	KY001 (F057) "Tax Exemption Guarantee"	1999	Not harmful	
Macao	MO001 (F035) "Offshore Banking"	1999	Not harmful	
Montserrat	MS001 (F070) "Reduced rate for industrial and offshore companies"	1999	Not harmful	
	MS002 (F071) "International business companies"	1999	Not harmful	
	MS003 (F072) "Tax holidays for approved enterprises"	1999	Not harmful	
	MS004 (F073) "Exemption for newly constructed or enlarged hotels"	1999	Not harmful	
	MS005 "International Business Companies"	2017	HARMFUL (2017 screening)	2018
New Caledonia	NC001 (F004)	1999	Not harmful	

	"Exemption for 8 years for certain activities in specified communes"			
	NC002 (F005) "Metallurgical companies"	1999	Not harmful	
	NC003 (F006) "Exemption or reduced rate base for rental income in specified communes"	1999	Not harmful	
	NC004 (F007) "10-15 year exemption in hotel and tourist industry"	1999	Not harmful	
	NC005 (F008) "Deductions for investment in certain industries"	1999	Not harmful	
	NC006 (F009) "Deduction for capital investment"	1999	Not harmful	
French Polynesia	PF001 (F010) "Investment and job incentives (tax exemptions) in certain sectors (tourism, maritime, etc. but excluding banking and insurance)"	1999	Not harmful	
Saint-Pierre and Miquelon	PM001 (F016) "Temporary exemptions for certain sectors"	1999	Not harmful	
	PM002 (F017) "Partial exemption from distribution tax"	1999	Not harmful	

	PM003 (F018) "Deduction for productive investment"	1999	Not harmful	
	PM004 (F019) "Share in the subscribed capital of certain companies"	1999	Not harmful	
St Helena and Dependencies	SH001 (F075) "Tax holidays"	1999	Not harmful	
	SH002 (F076) "150% deductions"	1999	Not harmful	
Turks and Caicos Islands	TC001 (F078) "Tax Exemption Guarantee"	1999	Not harmful	
British Virgin Islands	VG001 (F052) "Arising and remittance basis"	1999	Not harmful	
	VG002 (F053) "1% rate"	1999	Not harmful	
	VG003 (F054) "Pioneer industry exemption"	1999	Not harmful	
	VG004 (F055) "Exemption for newly constructed hotels"	1999	Not harmful	
	VG005 (F056) "International Business companies"	1999	HARMFUL <i>(doc. 4901/99)</i>	2005 <i>(doc. 15434/05)</i>
Wallis and	WF001 (F011)	1999	Not harmful	

Futuna Islands	"Investment and Job Incentives"			
Mayotte	YT001 (F013) "Temporary tax exemptions for companies"	1999	Not harmful	
	YT002 (F014) "Tax deductions for productive investments"	1999	Not harmful	
	YT003 (F015) "Capital contributions to certain companies"	1999	Not harmful	

III. Other jurisdictions

NAME OF THE JURISDICTION	PREFERENTIAL TAX REGIMES Code by jurisdiction "Name of the regime"	STANDSTILL DATE⁷ <i>(whether covered by the scope of the OECD Forum on Harmful Tax Practices - FHTP)</i>	ASSESSMENT	ROLLBACK DATE
Andorra	AD001 "International Trading Companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	AD002 "International Intellectual Property companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	AD003 "Intra-Group finance companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	AD004 "Holding companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
United Arab Emirates	AE001 "Free Zones"	2017	<i>In the end reviewed under criterion 2.2 of the EU listing exercise</i>	

⁷ Date of identification by the COCG

Antigua and Barbuda	AG001 "International Business Corporations (IBC)"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Armenia	AM001 "Reduced Tax Rate for Large Exporters "	2017	HARMFUL <i>(doc. 6671/18)</i>	
	AM002 "Governmentally approved projects outside Armenia"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Barbados	BB001 "International Business Companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	BB002 "International Financial Services"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	BB003 "Exempt Insurance Company"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	BB004 "Qualifying Insurance Company"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	BB005 "International Societies with Restricted Liability"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	BB006 "Shipping Regime"	2017	Not harmful	
	BB007 "International Trusts"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	BB008	2017	HARMFUL	

	"Fiscal Incentives Act"		<i>(doc. 6671/18)</i>	
	BB009 "Foreign Currency Earnings Credit (FCEC) / Credit for overseas projects or services"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
Belize	BZ001 "International business company (IBC)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	BZ002 "Export processing zones (EPZ) enterprises"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Brazil	BR001 "Export Processing Zone "	2017	Not harmful ⁸	
Botswana	BW001 "Botswana International Financial Services Centre Companies (BITCC)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
Switzerland	CH001 "Cantonal administrative company status"	2012	HARMFUL <i>(doc. 11133/13)</i>	
	CH002 "Cantonal mixed company status"	2012	HARMFUL <i>(doc. 11133/13)</i>	
	CH003 "Cantonal holding company status"	2012	HARMFUL <i>(doc. 11133/13)</i>	

⁸ Following new information received from Brazil on this regime in November 2017 after sending the letter seeking commitment (doc. 6671/18): authorities made clear that the tax regime concerned has been designed to only benefit the most underdeveloped regions of Brazil.

	CH004 "Circular Number 8 of the Federal Tax Administration on principal structures"	2012	HARMFUL (doc. 11133/13)	
	CH005 "Practice of the Federal Tax Administration regarding finance branches"	2012	HARMFUL (doc. 11133/13)	
Cook Islands	CK001 "International Companies"	2017	HARMFUL (doc. 6671/18)	
	CK002 "International Insurance Companies"	2017	HARMFUL (doc. 6671/18)	
	CK003 "Overseas insurance companies"	2017	Not harmful	
	CK004 "International Captive Insurance Companies "	2017	HARMFUL (doc. 6671/18)	
	CK005 "Encouragement of new industry or enterprise"	2017	Not harmful	
	CK006 "Developing projects"	2017	HARMFUL (doc. 6671/18)	
Chile	CL001 "Business platform"	2017 (OECD FHTP)	Not harmful	
China	CN001	2017	Not harmful	

	"Reduced rate for new/high tech enterprises"	<i>(OECD FHTP)</i>		
	CN002 "Reduced rate for advanced technology service enterprises"	2017 <i>(OECD FHTP)</i>	Not harmful	
Colombia	CO001 "Exempted income – income derived from software developed in Colombia"	2017 <i>(OECD FHTP)</i>	HARMFUL	2017
Costa Rica	CR001 "Free Zones"	2017 <i>(OECD FHTP)</i>	HARMFUL⁹	
Cabo Verde	CV001 "International Business Centre"	2017	Not harmful	
	CV002 "International financial institutions"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Curacao	CW001 "E-zone companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	CW002 "Export companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	CW003 "Tax Exempt Entity"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
Dominica	DM001 "International Business Companies"	2017	HARMFUL <i>(doc. 6671/18)</i>	

⁹ Under *de facto* monitoring by the COCG following Costa Rica's commitment made to the OECD FHTP (see doc. 9637/18).

	DM002 "Offshore Banking"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	DM003 "General incentive under Fiscal Incentives Act (FIA)"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Fiji	FJ001 "Exporting Companies"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	FJ002 "Income Communication Technology (ICT) Incentive"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	FJ003 "Concessionary rate of tax for regional or global headquarters"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Grenada	GD001 "International companies"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	GD002 "Offshore Banking"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	GD003 "International Insurance"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	GD004 "International trusts"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	GD005 "Fiscal incentives under various Acts"	2017	HARMFUL <i>(doc. 6671/18)</i>	

	GD006 "Export processing / commercial free zones enterprises"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Georgia	GE001 "International Financial Companies"	2017 <i>(OECD FHTP)</i>	Not harmful	
	GE002 "Free industrial zones (FIZ)"	2017	Not harmful ¹⁰	
	GE003 "Special Trade Companies"	2017	Not harmful ¹¹	
	GE004 "Virtual Zone Person (VZP)"	2017 <i>(OECD FHTP)</i>	Not harmful	
Hong Kong SAR	HK001 "Corporate treasury centres (CTC)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	HK002 "Offshore funds"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	HK003 "Offshore Private Equity Funds"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	HK004 "Offshore Reinsurance"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	

¹⁰ Following new information received from Georgia on this regime in November 2017 after sending the letter seeking commitment (doc. 6671/18): Georgia clarified the reasons why the regime is not ring-fenced.

¹¹ Following new information received from Georgia on this regime in November 2017 after sending the letter seeking commitment (doc. 6671/18): Georgia clarified the reasons why the regime is not ring-fenced.

	HK005 "Offshore captive insurance"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	HK006 "Shipping Regime"	2017 (OECD FHTP)	Not harmful	
	HK007 "Qualifying debt instruments"	2017	Not harmful	
	HK008 "Profits tax concessions for aircraft lessors and aircraft leasing managers"	2017 (OECD FHTP)	Not harmful	
Israel	IL001 "Preferred company"	2017 (OECD FHTP)	Not harmful	
India	IN001 "Special Economic Zones (SEZS)"	2017 (OECD FHTP)	Not harmful	
Jamaica	JM001 "Industrial (Export Related) Incentives"	2017	HARMFUL (doc. 6671/18)	2014: abolished 2017: end of benefits
	JM002 "Special Economic Zones"	2017	Not harmful	
Jordan	JO001 "Free Trade Zones"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	JO002	2018		

	"Development Zones"	<i>(OECD FHTP)</i>		
	JO003 "Least Developed Zones"	2018		
Saint Kitts and Nevis	KN001 "Offshore companies"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Korea	KR001 "Foreign investment Zone (FIZ)"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	KR002 "Free Trade / Economic Zones (FTEZ)"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Saint Lucia	LC001 "International Business Companies (IBC)"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	LC002 "International Trusts"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	LC003 "Free trade Zones"	2017	HARMFUL <i>(doc. 6671/18)</i>	
Liechtenstein	LI001 "Tax Exempt Corporate Income - dividends and capital gains"	2011 <i>(doc. 17081/11)</i>	HARMFUL <i>(doc. 14784/17)</i>	
	LI002 "The special regime for Private Asset Structures (PAS)"	2011 <i>(doc. 17081/11)</i>	Out of scope <i>(doc. 14784/17)</i>	
	LI003	2016	HARMFUL	

	"Interest deduction on equity (Allowance for Corporate Equity - ACE)"		<i>(doc. 14784/17)</i>	
	LI004 "Royalty box"	2016	Not assessed (abolished before)	
Morocco	MA001 "Coordination Centres"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	MA002 "Export Enterprises"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	MA003 "Export Free Zones (EFZ) or Free Trade Zones (FTZ)"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	MA004 "Offshore Banks"	2017	Not harmful in practice <i>(subgroup meeting of 04/05/2018)</i>	
	MA005 "Offshore Holding Companies"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	MA006 "Regional or International Headquarters"	2018		
Macao SAR <i>(changed status in 1999)</i>	MO001 "Offshore companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	

Mauritius	MU001 "Global Business Company 1 (GBC 1)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MU002 "Global Business Company 2 (GBC 2)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MU003 "Freeport Zone"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MU004 "Shipping Regime"	2017 (OECD FHTP)	Not Harmful	
	MU005 "Captive Insurance"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MU006 "Banks Holding a Banking Licence under the Banking Act 2004"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MU007 "Global treasury activities"	2017 (OECD FHTP)	Not Harmful	
	MU008 "Global headquarter administration"	2017 (OECD FHTP)	Not Harmful	
	MU009 "Investment Banking"	2017 (OECD FHTP)	Not Harmful	
Maldives	MV001 "Reduced tax"	2017	HARMFUL (doc. 6671/18)	

Malaysia and Labuan Island	MY001 "Labuan Island - International Business and Financial Centre (IBFC)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MY002 "Labuan Island - Financing and Leasing"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MY003 "International trading company"	2017	Not Harmful	
	MY004 "Foreign fund management"	2017 (OECD FHTP)	Not Harmful	
	MY005 "Special economic regions"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MY006 "Treasury management centre (TMC)"	2017 (OECD FHTP)	HARMFUL	2017
	MY007 "Pioneer Status"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MY008 "Biotechnology industry"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MY009 "Approved Service Projects"	2017	Not Harmful	
	MY010 "Green technology services"	2017 (OECD FHTP)	Not Harmful	

	MY011 "MSC Malaysia Status"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MY012 "Headquarters"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	MY013 "Inward re-insurance and offshore insurance "	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
Namibia	NA001 "Export Processing Zones (EPZ)"	2017	HARMFUL (doc. 6671/18)	
	NA002 "Exporters"	2017	HARMFUL (doc. 6671/18)	
Niue	NU001 "International Business Companies Act of 1994 (IBC)"	2017	Abolished in 2006 ¹²	
Panama	PA001 "Regional Headquarters"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	PA002 "Panama-Pacific Special Economic Area"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	PA003 "Intellectual Property - City of Knowledge"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	PA004 "Foreign Owned Call Centres"	2017	HARMFUL (doc. 6671/18)	

¹² This information was received from Niue after the COCG sent them a letter seeking commitment (doc. 6671/18).

Peru	PE001 "CETICOS (now ZED)"	2017	Not Harmful	
	PE002 "Tacna Free Zone"	2017 (OECD FHTP)	Not Harmful	
Seychelles	SC001 "International Business Companies"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	SC002 "Free zones"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	SC003 "Offshore banks (OB)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	SC004 "Offshore insurance"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	SC005 "Seychelles special license companies"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	SC006 "Intellectual Property"	2017 (OECD FHTP)	Non existent	
	SC007 "Securities Business under the Securities act"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	SC008 "Fund Administration Business"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	SC009	2017	Not Harmful	

	"Reinsurance Business"	(OECD FHTP)		
Singapore	SG001 "Export of services incentive"	2017 (OECD FHTP)	Not Harmful	
	SG002 "Infrastructure project finance initiative" (included in SG006)	2017 (OECD FHTP)	Not Harmful	
	SG003 "Offshore insurance incentive"	2017 (OECD FHTP)	HARMFUL (2017 screening)	2017
	SG004 "Legal service"	2017 (OECD FHTP)	HARMFUL (2017 screening)	2017
	SG005 "Tax incentives for e-commerce" (included in SG007)	2017 (OECD FHTP)	Not Harmful	
	SG006 "Financial services sector incentives"	2017 (OECD FHTP)	Not Harmful	
	SG007 "Enhanced headquarters incentive package"	2017 (OECD FHTP)	Not Harmful	
	SG008 "Double Tax Deduction for Internationalisation (DTDI)"	2017	Out of scope	
	SG009 "International Growth Scheme"	2017 (OECD FHTP)	HARMFUL (2017 screening)	2017
	SG010	2017	Not Harmful	

	"Maritime sector incentive"	<i>(OECD FHTP)</i>		
	SG011 "R&D / IP deductions"	2017	Out of scope	
	SG012 "Pioneer Service Companies (PSC) for HQ activities"	2017 <i>(OECD FHTP)</i>	Not Harmful	
	SG013 "Aircraft Leasing Scheme (ALS)"	2017 <i>(OECD FHTP)</i>	Not Harmful	
	SG014 "Finance and Treasury Centre (FTC)"	2017 <i>(OECD FHTP)</i>	Not Harmful	
San Marino	SM001 "Financing"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(2017 screening)</i>	2017
	SM002 "Intellectual Property"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(2017 screening)</i>	2017
	SM003 "New companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	SM004 "High-tech start-up companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
Thailand	TH001 "International Headquarters (IHQ)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	TH002 "International Trading Centre (ITC)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	

	TH003 "Regional Operating Headquarters (ROH)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	TH004 "Treasury Centre (TC)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
Tunisia	TN001 "Export promotion incentives"	2017	HARMFUL (doc. 6671/18)	
	TN002 "Offshore financial services"	2017	HARMFUL (doc. 6671/18)	
Turkey	TR001 "Technology Development Zones"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	TR001 "Regional Headquarters"	2017	HARMFUL (doc. 6671/18)	
Trinidad and Tobago	TT001 "Free zones"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
Taiwan	TW001 "Free Trade Zone"	2017	HARMFUL (doc. 6671/18)	
	TW002 "International Airport Park Development"	2018		
Uruguay	UY001 "Free zones"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
	UY002	2017	HARMFUL	

	"Shared service centre"	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	
	UY003 "Software industry incentives"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	
United States of America	US001 "Delaware - Exemption of Investment Holding Companies, Firms managing Intangible Investments of Mutual Funds"	2017	Not Harmful	
	US002 "Delaware - Deduction of interest from affiliated companies"	2017	Not Harmful	
	US003 "Foreign Derived Intangible Income (FDII)"	2018 <i>(OECD FHTP)</i>		
Saint Vincent and the Grenadines	VC001 "International Business Companies (IBC)"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	VC002 "International trusts"	2017	HARMFUL <i>(doc. 6671/18)</i>	
US Virgin Islands	VI001 "Economic Development Programme"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	VI002 "Exempt companies"	2017	HARMFUL <i>(doc. 6671/18)</i>	
	VI003 "International Banking Center Regulatory Act"	2017	HARMFUL <i>(doc. 6671/18)</i>	

Viet Nam	VN001 "Export processing zones"	2017	Not harmful <i>(subgroup meeting of 04/05/2018)</i>	
	VN002 "Industrial Parks/Zones"	2018		
	VN003 "IP Benefits"	2018 <i>(OECD FHTP)</i>		
	VN004 "Economic Zones"	2018 <i>(OECD FHTP)</i>		
	VN005 "Disadvantaged Areas"	2018 <i>(OECD FHTP)</i>		
Samoa	WS001 "Offshore Business"	2017	HARMFUL <i>(doc. 6671/18)</i>	
South Africa	ZA001 "Special Economic Zones"	2017	Not Harmful	