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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 updated 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 notification² 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. notification³ 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.

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

³ Ibid.

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).

I. Preferential regimes of EU Member States⁴

MEMBER STATE	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category) "Name of the regime"	STANDSTILL DATE⁵	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	
	AT006 (EAM009/E040) "Tax exemptions"	1999	HARMFUL <i>(doc. 14313/99)</i>	2002 <i>(doc. 14361/03)</i>
	AT007 (CAM007/C026)	1999	Not harmful	

⁴ Including Gibraltar with regard to the UK: see below.

⁵ 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).

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

	"Employment and (T) Zones"			
	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. 14313/99)</i>	2004 <i>(doc. 14361/03)</i>
	BE010 (E002) "Informal Capital Ruling"	1999	HARMFUL <i>(doc. 14313/99)</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>	30/06/2021: end of grandfathering
	BE015	2008	Not assessed	

	"Profit Participating Loan"		<i>(doc. 10200/1/09)</i>	
	BE016 "Amended Patent Income Deduction (PID) for small companies"	2013	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i>
	BE017 "Patent box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
	BE018 "Notional Interest Deduction"	2018	Not harmful <i>(doc. 14364/18)</i>	
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 grandfathering <i>(doc. 10879/06)</i>
	BG006	2006	Not harmful	

	"Tonnage tax" (Shipping Regime)			
	BG007 "Amendments to the Investment Tax Credit"	2007	Not assessed <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 grandfathering <i>(doc. 13213/03)</i>
	CY002 "Insurance Companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering <i>(doc. 13213/03)</i>
	CY003 "International Financial Services Companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering <i>(doc. 13213/03)</i>

CY004 "International Banking Units"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering <i>(doc. 13213/03)</i>
CY005 "International general and limited partnerships"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering <i>(doc. 13213/03)</i>
CY006 "(International) Collective Investment Schemes"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering <i>(doc. 13213/03)</i>
CY007 "Shipping Regime"	2003	Not harmful	
CY008 "Capital gains"	2003	Not harmful	
CY009 "Foreign income"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003 <i>(doc. 13213/03)</i>
CY010 "Export of services"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering

				<i>(doc. 13213/03)</i>
CY011	2003	Not harmful		
"Companies listed at the Cyprus Stock Exchange (CSE)"				
CY012	2003	HARMFUL	2003	
"Export of goods"		<i>(doc. 13213/03)</i>	<i>(doc. 13213/03)</i>	
CY013	2003	Not harmful		
"Co-operative societies"				
CY014	2003	Not harmful		
"Auxiliary tourist buildings or projects"				
CY015	2003	Not harmful		
"Holdings" (treatment of foreign dividend)				
CY016	2003	Not harmful		
"Foreign Branches"				
CY017	2010	Not assessed		
"Change in the legislation regarding taxation of interest and the participation exemption"		<i>(doc. 16766/10)</i>		
CY018	2013	HARMFUL	2016	
"Intellectual Property tax" (old patent box)		<i>(doc. 16553/1/14)</i>	<i>(doc. 14750/16)</i>	
			30/06/2021: end of grandfathering	
CY019	2017	Not harmful		

	"Patent box " (new patent box)		<i>(doc. 10047/17)</i>	
	CY020 "Notional interest deduction"	2018	In the process of being amended <i>(doc. 9652/19 ADD 1)</i>	
CZECH REPUBLIC	CZ001 "Investment incentives"	2003	HARMFUL <i>(doc. 13213/03)</i>	2004 <i>(doc. 9427/05)</i>
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) "Control and coordination centres of foreign companies in Germany"	1999	HARMFUL <i>(doc. 14313/99)</i>	2001 <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 Assests"	1999	Not harmful	
	DK005 (AAM021/A023) "Holding Companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2001 <i>(doc. 14812/02)</i>
ESTONIA	EE001 "New Investment Funds Act"	2018	Out of scope <i>(doc. 9637/18)</i>	
GREECE	EL001 (B011) "Offices of Foreign Companies (Law 89/67 Offices)"	1998	HARMFUL <i>(doc. 14313/99)</i>	2002: abolished <i>(doc. 8848/02)</i> 2006: end of grandfathering <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) "Fixed Tax - Transferable Securities"	1999	Not harmful	
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 (<i>doc. 9427/05</i>)	
EL015 "Patent tax incentive"	2018	Not harmful, but annual monitoring	

			<i>(doc. 9637/18)</i>	
SPAIN	ES001 (A004) "Basque Country - Co-ordination Centres"	1998	HARMFUL <i>(doc. 14313/99)</i>	2002 <i>(docs. 8848/02 and 14812/02)</i>
	ES002 (A005) "Navarra - Co-ordination Centres"	1998	HARMFUL <i>(doc. 14313/99)</i>	2002 <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) "Representative Office"	1999	Not harmful	
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 <i>(doc. 14313/99)</i>	2003 <i>(doc. 7018/1/03)</i>
ES017 (CAM027/C030) "Shipping Regime"	1999	Not harmful	
ES018 "Partial exemption for income from certain intangible assets" (old national patent box)	2008	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 9912/16)</i> 30/06/2021: end of grandfathering

				<i>(doc. 14364/18)</i>
ES019 "Basque country (Álava, Guipúzcoa and Vizcaya) - Partial exemption for income from certain intangible assets" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 9912/16)</i> 30/06/2021: end of grandfathering <i>(doc. 14364/18)</i>	
ES020 "Navarra - partial exemption for income from certain intangible assets" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	2017 <i>(doc. 14784/17)</i> 30/06/2021: end of grandfathering <i>(doc. 14364/18)</i>	
ES021 "Reduction of income derived from certain intangible assets" (new patent box)	2016	HARMFUL <i>(doc. 14784/17)</i>	2018 <i>(doc. 14364/18)</i>	
ES022 "Navarra - Reduction of income derived from certain intangible assets " (new patent box)	2016	HARMFUL <i>(doc. 14784/17)</i>	2018 <i>(doc. 14364/18)</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>	2018 <i>(doc. 14364/18)</i>	

FINLAND	FI001 (B008) "Åland Islands: Captive Insurance"	1998	HARMFUL <i>(doc. 14313/99)</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. 14313/99)</i>	2003 <i>(doc. 14361/03)</i>
	FR002 (A012) "Royalty Income - Patents"	1998	HARMFUL <i>(doc. 14313/99)</i>	2002 <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) "Provisions for Renewal of Mineral Reserves"	1999	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 14361/03)</i>
FR022 (CAM059/C027) "Provision for Renewal of Oil and Gas Reserves"	1999	HARMFUL <i>(doc. 14313/99)</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) "Provision for employee start-up loans"	1999	Not harmful	
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) "Accelerated depreciation for purchases of software"	1999	Not harmful	
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) "Press"	1999	Not harmful	
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"	1999	Not harmful	

	recovery financing (SOFERGIE)"			
	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>	2019 <i>(doc. 9652/19 ADD 7 REV 1)</i>
	FR054 "New IP regime"	2019	Not harmful <i>(doc. 9652/19 ADD 2)</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	2013	Not harmful	

	"Reconstruction and Development of the City of Vukovar Act"		<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	Not assessed (amended in 2017: see HR011) <i>(doc. 14784/17)</i>	
	HR010 "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)	
	HR011 "Investment Promotion Act (2017)"	2018	Out of scope <i>(doc. 14364/18)</i>	
	HR012 "Ordinance on the procedure of concluding advance	2018	Out of scope <i>(doc. 14364/18)</i>	

	pricing agreements"			
	HR013 "Incentive measures fir research and development projects"	2019	Not assessed <i>(doc. 9652/19 ADD 6 REV 1)</i>	
HUNGARY	HU001 "Offshore companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: abolished 2006: end of grandfathering <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	Abolished <i>(doc. 14364/18)</i>

			<i>(doc. 15434/05)</i>	
	HU008 "Royalty income"	2004	Not harmful	
	HU009 "Intangible property for royalties and capital gains" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i> 30/06/2021: end of grandfathering
	HU010 "Tax Base for Interest Payments Received from Abroad"	2010	Not assessed (abolished before) <i>(doc. 10857/11)</i>	
	HU011 "Intellectual property box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
IRELAND	IE001 (B001) "The International Financial Services Centre (Dublin)"	1998	HARMFUL <i>(doc. 14313/99)</i>	2002: phase out <i>(doc. 8848/02)</i> 2003: abolished <i>(doc. 7018/1/03)</i>
	IE002 (C014) "Research and Technical Development"	1999	Not harmful	
	IE003 (C023) "Mining Taxation"	1999	Not harmful	
	IE004 (C024)	1999	HARMFUL	2002: phase out

	"10% Manufacturing Rate"		<i>(doc. 14313/99)</i>	<i>(doc. 8848/02)</i> 2011: end of grandfathering <i>(doc. 10857/11)</i>
	IE005 (C025) "Petroleum Taxation"	1999	HARMFUL <i>(doc. 14313/99)</i>	2002: tax rate increased <i>(doc. 8848/02)</i>
	IE006 (D017) "Shannon Airport Zone (SAZ)"	1999	HARMFUL <i>(doc. 14313/99)</i>	2002: phase out <i>(doc. 8848/02)</i> 2006: end of grandfathering <i>(doc. 14812/02)</i>
	IE007 (D018) "New Investments - Buildings in Run-Down Urban Areas"	1999	Not harmful	
	IE008 (E007) "Foreign Income"	1999	HARMFUL <i>(doc. 14313/99)</i>	2001: abolished <i>(doc. 8842/02)</i> 2011: end of grandfathering <i>(doc. 10857/11)</i>
	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 <i>(doc. 9427/05)</i>	
	IE016 "Knowledge Development Box" (new patent box)	2016	Not harmful <i>(doc. 10047/17)</i>	
ITALY	IT001 (B002) "Trieste Financial Services and Insurance centre"	1998	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>
	IT002 (C006) "Shipping Regime"	1999	Not harmful	
	IT003 (E036)	1999	Not harmful	

	"Listed Companies - Reduced Rates"			
	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) "Incentives for scientific research"	1999	Not harmful	
	IT015 "Holdings"	2004	Out of scope <i>(doc. 9805/04)</i>	
	IT016 "International Tax Ruling Practice"	2004	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> 30/06/2021: end of grandfathering
	IT018 "Patent box" (new patent box)	2015	Not harmful <i>(doc. 10047/17)</i>	
	IT019 "Notional Interest Deduction"	2018	Not harmful <i>(doc. 14364/18)</i>	
LITHUANIA	LT001 "Free Economic Zones"	2003	HARMFUL <i>(doc. 13213/03)</i>	2004: abolished 2017: end of grandfathering <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 grandfathering <i>(doc. 13213/03)</i>
	LT005 "Special tax zones" (Intellectual Property components)	2017	Not harmful, but annual monitoring <i>(doc. 14784/17)</i>	
	LT006 "Review of the corporate income tax regime for special tax zones"	2018	Not assessed, but annual monitoring <i>(doc. 14364/18)</i>	
	LT007 "New special corporate income tax regime for patented assets and copyrighted software" (patent box)	2018	Not harmful <i>(doc. 9652/19 ADD 3)</i>	
	LT008 "Holding company regime"	2019	HARMFUL <i>(doc. 9652/19)</i>	
LUXEMBOURG	LU001 (A007)	1998	HARMFUL	1996: abolished

	"Co-ordination Centres"		<i>(doc. 14313/99)</i>	2002: end of grandfathering <i>(doc. 14812/02)</i>
	LU002 (A013) "Tax Exempt 1929 Holding Companies"	1998	HARMFUL <i>(doc. 14313/99)</i>	2005 <i>(doc. 9427/05)</i> 2011: end of grandfathering <i>(doc. 10857/11)</i>
	LU003 (B003) "Finance Companies"	1998	HARMFUL <i>(doc. 14313/99)</i>	1996: abolished 2002: end of grandfathering <i>(doc. 14812/02)</i>
	LU004 (B007) "Provisions for Fluctuations in Reinsurance"	1998	HARMFUL <i>(doc. 14313/99)</i>	2002: abolished 2007: end of grandfathering <i>(doc. 14812/02)</i>
	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	1999	Not harmful	

	environmental protection and energy saving, and for assets adjusting work places for disabled workers"			
	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. 14313/99)</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> 30/06/2021: end of grandfathering
	LU015	2010	Not assessed	

	"Group Financing Companies - Advance Confirmation of Margin (Circular n°164/2 of 28 January 2011)"		<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

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

				<i>(doc. 10857/11)</i>
MT008	2003	Not harmful		
"Business Promotion Act"				
MT009	2003	Not harmful		
"Onshore free port"				
MT010	2003	Not harmful		
"Business Promotion Regulations"				
MT011	2003	Not assessed		
"Non-resident companies"				
MT012	2003	HARMFUL	2004	
"Special granted tax exemption"		<i>(doc. 13213/03)</i>	<i>(doc. 13213/03)</i>	
MT013	2014	HARMFUL	2016	
"Exemption for royalty income from patents" (old patent box)		<i>(doc. 16553/1/14)</i>	<i>(doc. 14750/16)</i> 30/06/2021: end of grandfathering	
MT014	2018	Not harmful		
"Notional Interest Deduction"		<i>(doc. 14364/18)</i>		
MT015	2019	Review on hold until the relevant national legislation is adopted		
"New patent box"		<i>(doc. 9652/19)</i>		

NETHERLANDS	NL001 (A008) "Cost Plus Ruling"	1998	HARMFUL <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>
	NL002 (A009) "Resale Minus Ruling"	1998	HARMFUL <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>
	NL003 (A010) "Intra-Group Finance Activities"	1998	HARMFUL <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>
	NL004 (A014) "Holding Companies"	1998	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>
	NL005 (A015) "Royalties"	1998	HARMFUL <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>
	NL006 (B004) "International Group Financing"	1998	HARMFUL <i>(doc. 14313/99)</i>	2004 <i>(doc. 9655/06)</i>

				2011: end of grandfathering <i>(doc. 10857/11)</i>
NL007 (B005) "Finance Branch"	1998	HARMFUL <i>(doc. 14313/99)</i>		2001: abolished 2006: end of grandfathering <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. 14313/99)</i>		2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>
NL012 (E004) "Informal Capital Ruling"	1999	HARMFUL <i>(doc. 14313/99)</i>		2003 <i>(doc. 14812/02)</i>
NL013 (E018)	1999	Not harmful		

	"Investment Allowance"			
	NL014 (Z003) "Non Standard Rulings (including Greenfield-rulings)"	1999	HARMFUL <i>(doc. 14313/99)</i>	2001: abolished 2006: end of grandfathering <i>(doc. 14812/02)</i>
	NL015 (CAM110/C053) "Film industry"	1999	Not harmful	
	NL016 "Innovation box" (old patent box)	2007	HARMFUL <i>(doc. 16553/1/14)</i>	2017: abolished 30/06/2021: end of grandfathering
	NL017 "Interest box"	2007	Not assessed (measure abandoned) <i>(doc. 10033/10)</i>	
	NL018 "Patent box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
POLAND	PL001 "Special Economic Zones (original rules)"	2003	HARMFUL <i>(doc. 13213/03)</i>	2011: end of grandfathering <i>(doc. 10857/11)</i>
	PL002 "Special Economic Zones (amended rules)"	2003	HARMFUL <i>(doc. 13213/03)</i>	2006
	PL003	2006	Not assessed	

	"Special Economic Zones (amended rules)"		<i>(doc. 15472/06)</i>	
	PL004 "Shipbuilding and complementary industries"	2017	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	Not harmful <i>(doc. 14364/18)</i>	
	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	Out of scope <i>(doc. 9637/18)</i>	
	PL009 "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>	
	PL010	2019	Not assessed	

	"9% corporate income tax for taxpayers with revenues not exceeding EUR 1.2 million"		<i>(doc. 9652/19 ADD 4)</i>	
	PL011 "Notional interest deduction regime"	2019		
	PL012 "IP regime"	2019	Not harmful <i>(doc. 9652/19 ADD 5)</i>	
	PL013 "Polish Investment Zone (PIZ)"	2019		
PORTUGAL	PT001 (B006) "Madeira and Sta Maria (Azores) Free Zones"	1999	HARMFUL <i>(doc. 14313/99)</i>	2003: abolished <i>(doc. 7018/1/03)</i> 2012: end of grandfathering <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)	1999	Not harmful	

	"Tax Incentives for Contractual Investment"			
	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	2008	Not assessed	

	"Madeira Free Zones"		<i>(doc. 16084/1/08)</i>	
	PT016 "Partial exemption for income from patents and other industrial property rights" (old patent box)	2014	HARMFUL <i>(doc. 16553/1/14)</i>	2018 <i>(doc. 9637/18)</i> 30/06/2021: end of grandfathering
	PT017 "Patent box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
	PT018 "Notional Interest Deduction"	2018	Out of scope <i>(doc. 14364/18)</i>	
ROMANIA	RO001 "Free zones"	2006	HARMFUL <i>(doc. 10879/06)</i>	2002: abolished 2012: end of grandfathering
	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 grandfathering

	RO006 "Patent profits exemption"	2006	HARMFUL <i>(doc. 10879/06)</i>	2003: abolished 2007: end of grandfathering
	RO007 "Industrial parks"	2006	Not harmful	<i>(expired in 2007)</i>
	RO008 "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)</i>	
SLOVAKIA	SK001 "10-years tax holiday for foreign owned companies"	2003	HARMFUL <i>(doc. 13213/03)</i> <i>(doc. 15317/04)</i>	2003: already abolished 2009: end of grandfathering <i>(doc. 13213/03)</i>
	SK002 "Tax exemption for newly started companies"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: already abolished <i>(doc. 13213/03)</i>
	SK003 "100% corporate income tax credits for foreign investors"	2003	HARMFUL <i>(doc. 13213/03)</i>	2003: already abolished <i>(doc. 13213/03)</i>
	SK004	2003	HARMFUL	2004

	"100% corporate income tax credits for foreign investors (first amendment)"		<i>(doc. 13213/03)</i>	<i>(doc. 13213/03)</i>
	SK005 "100% corporate income tax credits for foreign investors (second amendment)"	2003	HARMFUL <i>(doc. 13213/03)</i>	2004 <i>(doc. 13213/03)</i>
	SK006 "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>	
	SK007 "Patent box" (new patent box)	2018	Not harmful <i>(doc. 14364/18)</i>	
	SK008 "Exemption of gains from the sale of shares and business shares"	2018	Not assessed <i>(doc. 14364/18)</i>	
SLOVENIA	SI001 "Special Economic Zones"	2003	Not harmful	
	SI002 "Foreign income"	2003	HARMFUL <i>(doc. 13213/03)</i>	2004
	SI003 "Newly established companies"	2003	Not harmful	
	SI004 "Exemption of revenues from profit participation"	2005	Not assessed <i>(doc. 9427/05)</i>	

SI005 "Investment incentives allowance"	2005	Not assessed <i>(doc. 9427/05)</i>	
SI006 "Taxation of interest and royalties"	2005	Not assessed <i>(doc. 9427/05)</i>	
SI007 "Implementation of PSD, IRD and Merger Directive"	2005	Not assessed <i>(doc. 9427/05)</i>	
SI008 "Enlargement of the period for a loss carry-over"	2006	Not assessed <i>(doc. 15472/06)</i>	
SI009 "Relief for investment in research and development"	2006	Not assessed <i>(doc. 15472/06)</i>	
SI010 "Harmonisation of the amendments to the Mergers Directive"	2006	Not assessed <i>(doc. 15472/06)</i>	
SI011 "Exemption of Dividends and Capital Gains"	2007	Not assessed <i>(doc. 9047/07)</i>	
SI012 "Venture Capital Scheme"	2007	Not assessed <i>(doc. 9047/07)</i>	
SI013 "Amendments to the Economic Zones Act"	2007	Not assessed <i>(doc. 9047/07)</i>	
SI014 "Tax reliefs for Pomurje region"	2010	Not assessed <i>(doc. 16766/10)</i>	

	SI015 "Amendments to the Economic Zones Act"	2010	Not assessed <i>(doc. 16766/10)</i>	
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 KINGDOM⁶	UK001 (A016) "International Headquarters Companies"	1998	Not harmful	
	UK002 (A017) "Gibraltar 1992 Companies"	1998	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>
	UK003 (B010) "Gibraltar - Captive Insurance Companies"	1998	Not harmful	

⁶ Including Gibraltar, for whose external relations the UK is responsible under the EU treaties.

UK004 (B012) "Gibraltar - Exempt Companies"	1998	HARMFUL <i>(doc. 14313/99)</i>	2006: abolished 2010: end of grandfathering <i>(doc. 10200/1/09)</i>
UK005 (B013) "Gibraltar - Qualifying Companies"	1998	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 14812/02)</i>
UK006 (C010) "Rollover Relief on Disposal of Ships"	1999	Not harmful	
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 <i>(doc. 16488/12)</i>	2013 <i>(doc. 11465/13)</i>
UK019 "Patent box" (old patent box)	2013	HARMFUL <i>(doc. 16553/1/14)</i>	2016 <i>(doc. 14750/16)</i> 30/06/2021: end of grandfathering
UK020 "Gibraltar - treatment of asset holding companies"	2014 <i>(doc. 10608/14)</i>	HARMFUL <i>(doc. 9912/16)</i>	2018 <i>(doc. 14364/18 ADD 13)</i>

	UK021 "Patent box" (new patent box)	2017	Not harmful <i>(doc. 10047/17)</i>	
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II. Dependent or associated territories of Member States⁷

NAME OF THE JURISDICTION	PREFERENTIAL TAX REGIMES Code by jurisdiction (Code by category ⁸) "Name of the regime"	STANDSTILL DATE⁹	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>
	AN002 (F021) "New businesses"	1999	Not harmful	
	AN003 (F022) "Mutual funds"	1999	Not harmful	
	AN004 (F023) "Captive Insurance"	1999	HARMFUL <i>(doc. 14313/99)</i>	2002: abolished <i>(doc. 14812/02)</i> 2019: end of grandfathering

⁷ As of the date of notification/identification.

⁸ 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).

⁹ 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. 14313/99)</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" ¹⁰	2004	HARMFUL <i>(doc. 9805/04)</i>	2006: amended 2011: end of grandfathering <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 grandfathering <i>(doc. 9805/04)</i>	

¹⁰ The regime is still in place in Sint Maarten ("Tax exempt company" regime)

Aruba	AW001 (F027) "Offshore Companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 7018/1/03)</i>
	AW002 (F028) "Exempt companies (AVVs)"	1999	HARMFUL <i>(doc. 14313/99)</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 <i>(doc. 14313/99)</i>	2006 <i>(doc. 7018/1/03)</i>
	AW005 (F031) "Rulings"	1999	Not harmful	
	AW006 (F032) "Captive insurance"	1999	HARMFUL <i>(doc. 14313/99)</i>	2003 <i>(doc. 7018/1/03)</i>
	AW007 (F033) "Shipping and Air Transport"	1999	Not harmful	
	AW008 "New fiscal framework" (or Imputation Payment Company (IPC) regime)	2004	Not harmful	
	AW009 "Investment Promotion" (or Amendments to the IPC regime)	2016	Not assessed (Intellectual Property components were	

			abolished before)	
	AW010 "Free Zone Company" (revision of the AW004 regime)	2017 (COCG)	Not harmful	
	AW011 "Shipping and aviation companies"	2017 (COCG)	Not harmful	
	AW012 "Special zone San Nicolas"	2017 (COCG)	HARMFUL (doc. 6671/18)	2018 (doc. 7518/19)
	AW013 "Transparency" (or Exempt Company regime)	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 9646/19)
Bermuda	BM001 (F049) "Tax exemption guarantee"	1999	Not harmful	
Curacao	CW001 "eZone"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2018 (doc. 14364/18)
	CW002 "Export companies" (or Export facility)	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2018 (doc. 14364/18)
	CW003 "Investment company (formerly: Tax Exempt Entity)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019 (doc. 9652/19)
	CW004 "Innovation box"	2018 (OECD FHTP)	Not harmful	
	CW005 "Manufacturing activities under the eZone regime"	2018 (COCG)	HARMFUL (doc. 14364/18 COR	

			<i>l)</i>	
	CW006 "Exemption of foreign income"	2019 <i>(COCG)</i>	HARMFUL <i>(docs. 5981/19 and 9652/19)</i>	
Falkland Islands	FK001 (F058) "Tax Holidays"	1999	Not harmful	
Guernsey	GG001 (F037) "Exempt companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2008 <i>(doc. 14812/02)</i>
	GG002 (F038) "International loan business"	1999	HARMFUL <i>(doc. 14313/99)</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. 14313/99)</i>	2008 <i>(doc. 14812/02)</i>
	GG005 (F041) "Captive insurance companies"	1999	Not harmful	
	GG006 (F042) "Offshore insurance companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2008 <i>(doc. 14812/02)</i>
	GG007 (F043) "Insurance companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2008 <i>(doc. 14812/02)</i>
	GG008	2008	HARMFUL	2012

	"Zero-ten corporate tax"		<i>(doc. 16766/10)</i>	<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. 14313/99)</i>	2006 <i>(doc. 14812/02)</i>
	IM004 (F062) "Exemption for non-residents companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2006 <i>(doc. 14812/02)</i>
	IM005 (F063) "Exempt insurance companies"	1999	HARMFUL <i>(doc. 14313/99)</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. 14313/99)</i>	2006 <i>(doc. 14812/02)</i>
	IM008 (F066)	1999	HARMFUL	2006

	"Offshore banking business"		<i>(doc. 14313/99)</i>	<i>(doc. 14812/02)</i>
	IM009 (F067) "Fund management"	1999	HARMFUL <i>(doc. 14313/99)</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. 14313/99)</i>	2008 <i>(doc. 14812/02)</i>
	JE002 (F046) "International Treasury operations"	1999	HARMFUL <i>(doc. 14313/99)</i>	2006 <i>(doc. 14812/02)</i>
	JE003 (F047) "International Business companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2006: abolished 2012: end of grandfathering

				<i>(doc. 14812/02)</i>
	JE004 (F048) "Captive insurance companies"	1999	HARMFUL <i>(doc. 14313/99)</i>	2006 <i>(doc. 14812/02)</i>
	JE005 "Zero-ten corporate tax"	2008	HARMFUL <i>(doc. 16766/10)</i>	2011 <i>(doc.17081/11)</i>
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 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 14364/18)</i>	2019 <i>(doc. 9652/19)</i>

New Caledonia	NC001 (F004) "Exemption for 8 years for certain activities in specified communes"	1999	Not harmful	
	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. 14313/99)</i>	2005 <i>(doc. 15434/05)</i>
Wallis and Futuna Islands	WF001 (F011) "Investment and Job Incentives"	1999	Not harmful	
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 DATE¹¹ <i>(and indication of whether the regime is mainly under the monitoring of the COCG or of the OECD Forum on Harmful Tax Practices - FHTP¹²)</i>	ASSESSMENT	ROLLBACK DATE
Andorra	AD001 "International Trading Companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
	AD002 "International Intellectual Property companies" (Special regime for exploitation of certain intangible assets)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
	AD003	2017	HARMFUL	2018

¹¹ Date of identification by the COCG

¹² For jurisdictions that are members of the Inclusive Framework on BEPS or that are found of relevance by the FHTP, the Council has agreed to take stock of the conclusions reached by the OECD (see doc. 15429/17, Annex IV, point 2.5). Regimes deemed out of scope by the FHTP and regimes of other jurisdictions are assessed by the COCG. As for jurisdictions that have recently joined the Inclusive Framework on BEPS: see doc. 14364/18, paragraph 62.

	"Intra-Group finance companies" (Inter-company and financing regime)	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	<i>(doc. 14364/18)</i>
	AD004 "Holding companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
United Arab Emirates	AE001 "Free Zones"	2017	UAE was in the end reviewed under criterion 2.2 of the EU listing exercise <i>(doc. 8304/1/18)</i>	
Antigua and Barbuda	AG001 "International Business Corporations (IBC)" (includes the revisions of the International Banking Act, Companies Act and Corporate Management and Trust Services Providers Act)	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 7461/19)</i>
	AG002 "Merchant Shipping Act"	2018 <i>(COCG)</i>		
	AG003 "Free Trade Zones (Paradise Found Act, Yida Act, Free Trade Zone Act, Special Economic Zone Act)"	2018 <i>(COCG)</i>	HARMFUL <i>(doc. 14364/18)</i>	
Armenia	AM001	2017	HARMFUL	2018

	"Reduced Tax Rate for Large Exporters "	<i>(COCG)</i>	<i>(doc. 6671/18)</i>	<i>(doc. 12771/18)</i>
	AM002 "Governmentally approved projects outside Armenia"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 12772/18)</i>
Australia	AU001 "Offshore banking unit"	2018 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 14364/18 COR 1)</i>	
Barbados	BB001 "International Business Companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	BB002 "International Financial Services"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	BB003 "Exempt Insurance Company"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	BB004 "Qualifying Insurance Company"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	BB005 "International Societies with Restricted Liability"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	BB006 "Shipping Regime"	2017 <i>(COCG)</i>	Not harmful	
	BB007	2017	HARMFUL	2019

	"International Trusts"	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	<i>(doc. 9652/19)</i>
	BB008 "Fiscal Incentives Act"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 7676/19)</i>
	BB009 "Foreign Currency Earnings Credit (FCEC) / Credit for overseas projects or services"	2017 <i>(OECD FHTP and COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	BB010 "Insurance regime"	2019 <i>(OECD FHTP)</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 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 7615/19 + ADDs 1-2)</i>
	BZ003 "Fiscal incentives Act"	2019 <i>(COCG)</i>		
	BZ004 "General Income Tax Act (section 14)"	2019 <i>(COCG)</i>		
	BZ005 "Commercial free zone (CFZ)"	2019 <i>(COCG)</i>		
	BZ006 "Exemption of foreign income"	2019 <i>(COCG)</i>	HARMFUL <i>(docs. 5981/19 and</i>	

			9652/19)	
Brazil	BR001 "Export Processing Zone "	2017 (COCG)	Not harmful ¹³	
Botswana	BW001 "Botswana International Financial Services Centre Companies (BITCC)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019: abolished No grandfathering (doc. 9652/19)
Canada	CA001 "Life insurance business"	2018 (OECD FHTP)	Potentially harmful but not actually harmful (under monitoring) (doc. 14364/18)	
Switzerland	CH001 "Cantonal administrative company status (auxiliary company regime)"	2012 (COCG)	HARMFUL (doc. 11133/13)	
	CH002 "Cantonal mixed company status"	2012 (COCG)	HARMFUL (doc. 11133/13)	
	CH003 "Cantonal holding company status"	2012 (COCG)	HARMFUL (doc. 11133/13)	
	CH004	2012	HARMFUL	

¹³ 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.

	"Circular Number 8 of the Federal Tax Administration on principal structures (principal regime)"	<i>(COCG)</i>	<i>(doc. 11133/13)</i>	
	CH005 "Practice of the Federal Tax Administration regarding finance branches"	2012 <i>(COCG)</i>	HARMFUL <i>(doc. 11133/13)</i>	
Cook Islands	CK001 "International Companies"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	CK002 "International Insurance Companies" (2008 Insurance Act class C)	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	CK003 "Overseas insurance companies" (2008 Insurance Act class B)	2017 <i>(COCG)</i>	Does not meet the gateway criterion <i>(doc. 9652/19 ADD 8 REV 1)</i>	
	CK004 "International Captive Insurance Companies" (2013 Captive Insurance Bill)	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	CK005 "Encouragement of new industry or enterprise" (Development Investment Act, section 27A)	2017 <i>(COCG)</i>	HARMFUL (but not used and in the process of being repealed at the time)	2018

			of the screening)	
	CK006 "Developing projects" (Income Tax Act, section 42)	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	
	CK007 "Patent box"	2019 <i>(OECD FHTP)</i>		
	CK008 "Holding company regime"	2019 <i>(OECD FHTP)</i>		
	CK009 "Strategic industries incentives"	2019 <i>(OECD FHTP)</i>		
Chile	CL001 "Business platform"	2017 <i>(OECD FHTP)</i>	Potentially harmful but not actually harmful (under monitoring)	2022: end of grandfathering
China	CN001 "Reduced rate for new/high tech enterprises"	2017 <i>(OECD FHTP)</i>	Not harmful	
	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" (or Software regime)	2017 <i>(OECD FHTP)</i>	HARMFUL	2017

Costa Rica	CR001 "Free Zones" (or Free trade zone)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 9637/18)</i>	2019 <i>(doc. 9652/19)</i>
	CR002 "Manufacturing activities under the amended Free Zones regime"	2019 <i>(COCG)</i>	HARMFUL <i>(doc. 9652/19 ADD 9 REV 1)</i>	
Cabo Verde	CV001 "International Business Centre (as revised)"	2017 <i>(COCG)</i>	HARMFUL ¹⁴	2019 <i>(doc. 7462/19)</i>
	CV002 "International financial institutions"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 7463/19)</i>
	CV003 "Shipping regime"	2019 <i>(OECD FHTP)</i>		
Dominica	DM001 "International Business Companies"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 7519/19)</i>
	DM002 "Offshore Banking"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 7520/19)</i>
	DM003 "General incentive under Fiscal Incentives Act (FIA)"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 7521/19)</i>
Fiji	FJ001 "Exporting Companies"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	

¹⁴ The Council concluded in December 2017 that this regime is not harmful as long as the complementary legislation is not in force and for this reason no commitment was sought, but this legislation has in the meantime come into force.

	FJ002 "Income Communication Technology (ICT) Incentive"	2017 (COCG)	HARMFUL (doc. 6671/18)	
	FJ003 "Concessionary rate of tax for regional or global headquarters"	2017 (COCG)	HARMFUL (doc. 6671/18)	
Grenada	GD001 "International companies"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7464/19 + ADD 1)
	GD002 "Offshore Banking"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7465/19)
	GD003 "International Insurance"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7466/19)
	GD004 "International trusts"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7467/19 + ADD 1)
	GD005 "Fiscal incentives under various Acts"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7468/19 + ADD 1)
	GD006 "Export processing / commercial free zones enterprises"	2017 (COCG)	Not harmful (doc. 7469/19)	

Georgia	GE001 "International Financial Companies"	2017 <i>(OECD FHTP)</i>	Potentially harmful but not actually harmful (under monitoring)	
	GE002 "Free industrial zones (FIZ)"	2017 <i>(COCG)</i>	Not harmful ¹⁵	
	GE003 "Special Trade Companies"	2017 <i>(COCG)</i>	Not harmful ¹⁶	
	GE004 "Virtual Zone Person (VZP)"	2017 <i>(OECD FHTP)</i>	Potentially harmful but not actually harmful (under monitoring)	
Hong Kong SAR	HK001 "Corporate treasury centres (CTC)" (or Profits tax concession for corporate treasury centres)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
	HK002 "Offshore funds"	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 7470/19)</i>
	HK003	2017	HARMFUL	2019

¹⁵ 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.

¹⁶ 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.

	"Offshore Private Equity Funds"	<i>(COCG)</i>	<i>(doc. 6671/18)</i>	<i>(doc. 7516/19)</i>
	HK004 "Offshore Reinsurance" (or Profits tax concession for professional reinsurers)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
	HK005 "Offshore captive insurance" (or Profits tax concession for captive insurers)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
	HK006 "Shipping Regime" (or Profits tax exemptions for ship operators)	2017 <i>(OECD FHTP)</i>	Not harmful	
	HK007 "Qualifying debt instruments"	2017 <i>(COCG)</i>	Not harmful	
	HK008 "Profits tax concessions for aircraft lessors and aircraft leasing managers"	2017 <i>(OECD FHTP)</i>	Not harmful	
Indonesia	ID001 "Investment allowance"	2017 <i>(OECD FHTP)</i>	Not harmful	
	ID002 "Special economic zone"	2017 <i>(OECD FHTP)</i>	Not harmful	
	ID003 "Tax reduction" (formerly Tax holiday)	2017 <i>(OECD FHTP)</i>	Not harmful	

	ID004 "Public / listed company"	2017 (<i>OECD FHTP</i>)	Not harmful	
Israel	IL001 "Preferred company" (Amended preferred enterprise and Preferred technological enterprise regimes)	2017 (<i>OECD FHTP</i>)	Not harmful	
India	IN001 "Special Economic Zones (SEZS)"	2017 (<i>OECD FHTP</i>)	Not harmful	
Jamaica	JM001 "Industrial (Export Related) Incentives"	2017 (<i>COCG</i>)	HARMFUL (<i>doc. 6671/18</i>)	2014: abolished 2017: end of grandfathering
	JM002 "Special Economic Zones"	2017 (<i>COCG</i>)	Not harmful	
Jordan	JO001 "Free Zone"	2017 (<i>OECD FHTP + COCG</i>)	HARMFUL (<i>doc. 6671/18</i>)	2019 (<i>docs. 7517/19 and 9652/19</i>)
	JO002 "Development Zone"	2018 (<i>OECD FHTP</i>)	HARMFUL (<i>doc. 9652/19</i>)	
	JO003 "Least Developed Zones"	2018 (<i>COCG</i>)	Out of scope	
	JO004 "Aqaba Special Economic Zone"	2018 (<i>OECD FHTP</i>)		

Saint Kitts and Nevis	KN001 "Offshore companies" (including the Nevis Limited Liability Company (LLC) ordinance, Nevis business corporation ordinance, and Companies act)	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7522/19)
	KN002 "Fiscal Incentives Act"	2018 (COCG)	HARMFUL (doc. 14364/18)	
Korea	KR001 "Foreign investment Zone (FIZ)"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7523/19)
	KR002 "Free Trade / Economic Zones (FTEZ)"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7524/19)
Saint Lucia	LC001 "International Business Companies (IBC)"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7525/19)
	LC002 "International Trusts"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7545/19)
	LC003 "Free trade Zones"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7546/19 + ADD 1)
	LC004 "International Partnership Act"	2018 (OECD FHTP)	HARMFUL	2018: abolished
	LC005 "Exemption of foreign income"	2019 (COCG)	HARMFUL (docs. 5981/19 and	

			9652/19)	
Liechtenstein	LI001 "Tax Exempt Corporate Income - dividends and capital gains"	2011 (COCG) (doc. 17081/11)	HARMFUL (doc. 14784/17)	2018 (doc. 12773/18)
	LI002 "The special regime for Private Asset Structures (PAS)"	2011 (doc. 17081/11)	Out of scope (doc. 14784/17)	
	LI003 "Interest deduction on equity (Allowance for Corporate Equity - ACE)"	2016 (COCG)	HARMFUL (doc. 14784/17)	2018 (doc. 12774/18)
	LI004 "Royalty box" (or IP box)	2016 (COCG)	Not assessed (abolished before)	
Morocco	MA001 "Coordination Centres"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7547/19)
	MA002 "Export Enterprises"	2017 (COCG)	HARMFUL (doc. 6671/18)	
	MA003 "Export Free Zones (EFZ) or Free Trade Zones (FTZ)"	2017 (COCG)	HARMFUL (doc. 6671/18)	
	MA004 "Offshore Banks"	2017 (COCG)	Potentially harmful but not actually harmful (under monitoring)	2019 (doc. 7548/19)

	MA005 "Offshore Holding Companies"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7549/19)
	MA006 "Casablanca Finance City" (previously named as "Regional or International Headquarters")	2018 (COCG)	HARMFUL (doc. 14364/18)	
Mongolia	MN001 "Free trade zone"	2018 (OECD FHTP)		
	MN002 "90% tax credit regime for companies residing in isolated province (500 km)"	2018 (COCG)	Not assessed (due to be abolished by end 2018)	
Macau SAR (changed status in 1999 ¹⁷)	MO002 "Offshore companies" (or Macau offshore institutions)	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019: abolished 2021: end of grandfathering
Mauritius	MU001 "Global Business Licence 1 (GBL 1)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019 (doc. 9652/19)
	MU002 "Global Business Licence 2 (GBL 2)"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019 (doc. 9652/19)
	MU003 "Freeport Zone"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2018 (doc. 14364/18)

¹⁷ See regime MO001 in the previous section of this document.

MU004 "Shipping Regime"	2017 <i>(OECD FHTP)</i>	Not Harmful	
MU005 "Captive Insurance"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
MU006 "Banks Holding a Banking Licence under the Banking Act 2004 (segment B banking)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
MU007 "Global treasury activities"	2017 <i>(OECD FHTP)</i>	Not Harmful	
MU008 "Global headquarters administration"	2017 <i>(OECD FHTP)</i>	Not Harmful	
MU009 "Investment Banking"	2017 <i>(OECD FHTP)</i>	Not Harmful	
MU010 "Partial exemption system" (replaces the MU001 and MU002 regimes)	2018 <i>(COCG)</i>	HARMFUL <i>(docs. 5981/19 and 9652/19)</i>	
MU011 "Banks Holding a Banking Licence under the Banking Act 2004" (replaces the MU006 regime)	2018 <i>(OECD FHTP)</i>		
MU012 "Manufacturing activities under the Freeport zone"	2018 <i>(COCG)</i>	HARMFUL <i>(doc. 14364/18)</i>	

	regime"			
Maldives	MV001 "Reduced tax" (or Reduced tax rates on profits sourced outside Maldives)	2017 <i>(COCG)</i>	HARMFUL <i>(doc. 6671/18)</i>	
Malaysia and Labuan Island	MY001 "Labuan Island - International Business and Financial Centre (IBFC)" (or Labuan financial services)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019: amended No grandfathering <i>(doc. 9652/19)</i>
	MY002 "Labuan Island - Financing and Leasing" (or Labuan leasing)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
	MY003 "International trading company"	2017 <i>(COCG)</i>	Not Harmful	
	MY004 "Foreign fund management"	2017 <i>(OECD FHTP)</i>	Not Harmful	
	MY005 "Special economic regions"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019: amended <i>(doc. 9652/19)</i>
	MY006 "Treasury management centre (TMC)"	2017 <i>(OECD FHTP)</i>	HARMFUL	2017
	MY007 "Pioneer Status"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019: amended <i>(doc. 9652/19)</i>
	MY008	2017	HARMFUL	2019: IP part

	"Biotechnology industry"	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	abolished, non IP part amended <i>(doc. 9652/19)</i>
	MY009 "Approved Service Projects"	2017 <i>(COCG)</i>	Not Harmful	
	MY010 "Green technology services"	2017 <i>(OECD FHTP)</i>	Not Harmful	
	MY011 "MSC Malaysia Status"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019: IP part abolished (grandfathering until 30/06/2021), non IP part amended <i>(doc. 9652/19)</i>
	MY012 "Headquarters" (or Principal hub)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 10267/19)</i>
	MY013 "Inward re-insurance and offshore insurance "	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019: amended 30/06/2021: end of grandfathering <i>(doc. 9652/19)</i>
	MY014 "International currency business units"	2018 <i>(OECD FHTP)</i>		

	MY016 ¹⁸ "Manufacturing activities under the Pioneer status regime (high technology)"	2019 (COCG)	Not harmful (doc. 9652/19 ADD 10)	
Namibia	NA001 "Export Processing Zones (EPZ)"	2017 (COCG)	HARMFUL (doc. 6671/18)	
	NA002 "Exporters"	2017 (COCG)	HARMFUL (doc. 6671/18)	
Niue	NU001 "International Business Companies Act of 1994 (IBC)"	2017 (COCG)	HARMFUL (doc. 6671/18)	2006 ¹⁹
Panama	PA001 "Multinational Headquarters"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019: amended 30/06/2021: end of grandfathering (doc. 9652/19)
	PA002 "Free Zones Act"	2017 (COCG)	Out of scope	
	PA003 "Colon Free Zone"	2017 (COCG)	Not harmful	
	PA004 "Panama-Pacifico Special Economic Area"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019: amended 30/06/2021: end of

¹⁸ Due to a clerical error there is no MY015 regime: the code will be used for a future regime.

¹⁹ This information about the abolition of this regime in 2006 was received from Niue after the COCG sent them a letter seeking commitment (doc. 6671/18).

				grandfathering (doc. 9652/19)
	PA005 "Foreign Owned Call Centres "	2017 (COCG)	HARMFUL (doc. 6671/18)	2018 (doc. 15117/18)
	PA006 "Shipping Regime"	2017 (OECD FHTP)	Not harmful	
	PA007 "Intellectual Property - City of Knowledge"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019: amended No grandfathering (doc. 9652/19)
Peru	PE001 "CETICOS special economic zone"	2017 (COCG)	Not Harmful	
	PE002 "Zofratacna special economic zone"	2017 (OECD FHTP)	Not Harmful	
Qatar	QA001 "Qatar Science and Technology Park (QSTP)"	2019 (OECD FHTP)		
Seychelles	SC001 "International Business Companies"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019: abolished No grandfathering (doc. 9652/19)
	SC002 "International Trade Zone (ITZ)" (or Free Zones)	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2019: IP part abolished 30/06/2021: end of grandfathering

				<i>(doc. 9652/19)</i>
SC003	2017	HARMFUL	2019: abolished	
"Offshore banks (OB)" (Segment 1 banking license)	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	No grandfathering	<i>(doc. 9652/19)</i>
SC004	2017	HARMFUL	2019: abolished	
"Offshore insurance" (or Non-domestic insurance business, Insurance of offshore risks)	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	30/06/2021: end of grandfathering	<i>(doc. 9652/19)</i>
SC005	2017	HARMFUL	2019: abolished	
"Companies special license (CSL)"	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	No grandfathering	<i>(doc. 9652/19)</i>
SC006	2017	Non existent		
"Intellectual Property"	<i>(OECD FHTP)</i>			
SC007	2017	HARMFUL	2019: amended	
"Securities Business under the Securities act"	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	30/06/2021: end of grandfathering	<i>(doc. 9652/19)</i>
SC008	2017	HARMFUL	2019: amended	
"Fund Administration Business"	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	30/06/2021: end of grandfathering	<i>(doc. 9652/19)</i>

	SC009 "Reinsurance Business"	2017 <i>(OECD FHTP)</i>	Potentially harmful but not actually harmful (under monitoring)	2019: abolished No grandfathering <i>(doc. 9652/19)</i>
	SC010 "Manufacturing activities in the International Trade Zone"	2018 <i>(COCG)</i>	HARMFUL <i>(doc. 14364/18)</i>	
	SC011 "Exemption of foreign income"	2019 <i>(COCG)</i>	HARMFUL <i>(docs. 5981/19 and 9652/19)</i>	
Singapore	SG001 "Export of services incentive" (or Global trader programme)	2017 <i>(OECD FHTP)</i>	Not Harmful	
	SG002 "Offshore insurance incentive" (or Insurance business development)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(2017 screening)</i>	2017
	SG003 "Development and Expansion Incentive (DEI) - Legal service"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(2017 screening)</i>	2017
	SG004 "Financial services sector incentives"	2017 <i>(OECD FHTP)</i>	Not Harmful	

	SG005 "Enhanced headquarters incentive package" (or Development and Expansion Incentive - Services)	2017 <i>(OECD FHTP)</i>	HARMFUL (IP components) <i>(2017 screening)</i>	2017
	SG006 "Double Tax Deduction for Internationalisation (DTDI)"	2017 <i>(COCG)</i>	Out of scope	
	SG007 "International Growth Scheme"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(2017 screening)</i>	2017
	SG008 "Maritime sector incentive" (shipping)	2017 <i>(OECD FHTP)</i>	Not Harmful	
	SG009 "R&D / IP deductions"	2017 <i>(COCG)</i>	Out of scope	
	SG010 "Pioneer Service Companies (PSC) for HQ activities" (or Pioneer incentive)	2017 <i>(OECD FHTP)</i>	HARMFUL (IP components) <i>(2017 screening)</i>	2017
	SG011 "Aircraft Leasing Scheme (ALS)"	2017 <i>(OECD FHTP)</i>	Not Harmful	
	SG012 "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>	2018 <i>(doc. 14364/18)</i>
	SM004 "High-tech start-up companies"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
	SM005 "Intellectual Property regime"	2018 <i>(OECD FHTP)</i>		
Eswatini	SZ001 "Special economic zones"	2019 <i>(COCG)</i>		
Thailand	TH001 "International Headquarters (IHQ)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	TH002 "International Trading Centre (ITC)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	TH003 "Regional Operating Headquarters (ROH)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	TH004 "Treasury Centre (TC)"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019 <i>(doc. 9652/19)</i>
	TH005 "International banking facilities"	2018 <i>(OECD FHTP)</i>	HARMFUL ²⁰	2019: abolished 2021: end of

²⁰ This newly identified regime is due to be amended/abolished by end 2018.

				grandfathering (doc. 9652/19)
Tunisia	TN001 "Export promotion incentives"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7550/19)
	TN002 "Offshore financial services"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7560/19)
Turkey	TR001 "Technology Development Zones"	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	2018 (doc. 14364/18)
	TR002 "Corporate Tax Law Provision 5/B (new IP regime)"	2017 (OECD FHTP)	Not harmful	
	TR003 "Free zones"	2017 (OECD FHTP)	Not harmful	
	TR004 "Regional Headquarters" (or Regional management centres)	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7561/19)
Trinidad and Tobago	TT001 "Free trade zone" (or Free zones)	2017 (OECD FHTP)	HARMFUL (doc. 6671/18)	
Taiwan	TW001 "Free Trade Zone" (including the International Airport Park Development regime)	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7562/19)
Uruguay	UY001	2017	HARMFUL	2019: amended

	"Free zones"	<i>(OECD FHTP)</i>	<i>(doc. 6671/18)</i>	30/06/2021: end of grandfathering <i>(doc. 9652/19)</i>
	UY002 "Shared service centre"	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2018 <i>(doc. 14364/18)</i>
	UY003 "Financial company reorganisation"	2017 <i>(OECD FHTP)</i>	Not assessed (abolished before)	2016
	UY004 "General powers under Law 16,906" (or Investment law incentives under law 16.906)	2017 <i>(COCG)</i>	Not harmful	
	UY005 "Holding company regime / source principle taxation"	2017 <i>(COCG)</i>	Out of scope	
	UY006 "Software and biotechnology industry incentives" (benefits under lit. S art. 52)	2017 <i>(OECD FHTP)</i>	HARMFUL <i>(doc. 6671/18)</i>	2019: amended 30/06/2021: end of grandfathering <i>(doc. 9652/19)</i>
	UY007 "Benefits under law 16,906 for biotechnology"	2018 <i>(OECD FHTP)</i>	HARMFUL ²¹	2019: IP part abolished, non-IP part amended

²¹ This newly identified regime is due to be amended/abolished by end 2018.

				No grandfathering (doc. 9652/19)
United States of America	US001 "Delaware - Exemption of Investment Holding Companies, Firms managing Intangible Investments of Mutual Funds"	2017 (COCG)	Not Harmful	
	US002 "Delaware - Deduction of interest from affiliated companies"	2017 (COCG)	Not Harmful	
	US003 "Foreign Derived Intangible Income (FDII)"	2018 (OECD FHTP)		
Saint Vincent and the Grenadines	VC001 "International Business Companies (IBC)"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7563/19 + ADDs 1-2)
	VC002 "International trusts"	2017 (COCG)	HARMFUL (doc. 6671/18)	2019 (doc. 7564/19)
US Virgin Islands	VI001 "Economic Development Programme"	2017 (COCG)	HARMFUL (doc. 6671/18)	
	VI002 "Exempt companies"	2017 (COCG)	HARMFUL (doc. 6671/18)	

	VI003 "International Banking Center Regulatory Act"	2017 (COCG)	HARMFUL (doc. 6671/18)	
Viet Nam	VN001 "Export processing zones"	2017 (COCG)	Not harmful (doc.12775/18)	
	VN002 "Industrial Parks/Zones"	2018 (COCG)	Not harmful (doc. 14364/18)	
	VN003 "IP Benefits"	2018 (OECD FHTP)		
	VN004 "Economic Zones"	2018 (OECD FHTP)		
	VN005 "Disadvantaged Areas"	2018 (OECD FHTP)		
Samoa	WS001 "Offshore Business"	2017 (COCG)	HARMFUL (doc. 6671/18)	
South Africa	ZA001 "Special Economic Zones"	2017 (COCG)	Not Harmful	
	ZA002 "Headquarter companies"	2018 (OECD FHTP)	Potentially harmful but not actually harmful (under monitoring)	