



Council of the
European Union

Brussels, 24 May 2019
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9671/19
COR 1

FISC 276

OUTCOME OF PROCEEDINGS

From:	General Secretariat of the Council
To:	Code of Conduct Group
Subject:	The EU list of non-cooperative jurisdictions for tax purposes - Bermuda: final legislation and assessment under criterion 2.2

In the document 9671/19 INIT, the conclusion on page 12 shall read:

'Leaving aside the issue of collective investment funds, Bermuda has implemented its commitment to introduce substance requirements under criterion 2.2.'
