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## Information and Notices

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## IV

(Notices)

NOTICES FROM EUROPEAN UNION INSTITUTIONS, BODIES, OFFICES AND  
AGENCIES

## COUNCIL

**The EU list of non-cooperative jurisdictions for tax purposes — Report by the Code of Conduct  
Group (Business taxation) suggesting amendments to the Annexes to the Council conclusions of  
5 December 2017, including the de-listing of two jurisdictions**

(2018/C 191/01)

With effect from the day of publication in the *Official Journal of the European Union*, Annexes I and II to the Council conclusions of 5 December 2017 on the EU list of non-cooperative jurisdictions for tax purposes <sup>(1)</sup>, as amended in January <sup>(2)</sup> and March <sup>(3)</sup> 2018, are replaced by the following new Annexes I and II:

## ANNEX I

**The EU list of non-cooperative jurisdictions for tax purposes****1. American Samoa**

American Samoa does not apply any automatic exchange of financial information, has not signed and ratified, including through the jurisdiction they are dependent on, the OECD Multilateral Convention on Mutual Administrative Assistance as amended, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.

**2. Guam**

Guam does not apply any automatic exchange of financial information, has not signed and ratified, including through the jurisdiction they are dependent on, the OECD Multilateral Convention on Mutual Administrative Assistance as amended, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.

**3. Namibia**

Namibia is not a Member of the Global Forum on Transparency and Exchange of Information for Tax Purposes, has not signed and ratified the OECD Multilateral Convention on Mutual Administrative Assistance as amended, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2019. Furthermore, Namibia has harmful preferential tax regimes and did not commit to amending or abolishing them by 31 December 2018.

**4. Palau**

Palau facilitates offshore structures and arrangements aimed at attracting profits without real economic substance and refused to engage in a meaningful dialogue to ascertain its compliance of with criterion 2.2.

Palau's commitment to comply with criteria 1.1, 1.2, 1.3 and 3 will be monitored.

<sup>(1)</sup> OJ C 438, 19.12.2017, p. 5.

<sup>(2)</sup> OJ C 29, 26.1.2018, p. 2.

<sup>(3)</sup> OJ C 100, 16.3.2018, p. 4 and OJ C 100, 16.3.2018, p. 5.

## 5. Samoa

Samoa has a harmful preferential tax regime and did not commit to addressing this issue by 31 December 2018.

Samoa's commitment to comply with criterion 3 will be monitored.

## 6. Trinidad and Tobago

Trinidad and Tobago has not signed and ratified the OECD Multilateral Convention on Mutual Administrative Assistance in Tax Matters as amended, has a harmful preferential tax regime and did not commit to addressing these issues by 31 December 2018.

Trinidad and Tobago's commitment to comply with criteria 1.1, 1.2 and 3 will be monitored.

## 7. US Virgin Islands

US Virgin Islands does not apply any automatic exchange of financial information, has not signed and ratified, including through the jurisdiction they are dependent on, the OECD Multilateral Convention on Mutual Administrative Assistance as amended, has harmful preferential tax regimes and did not clearly commit to amending or abolishing it, does not apply the BEPS minimum standards and did not commit to addressing these issues by 31 December 2018.'

### 'ANNEX II

#### **State of play of the cooperation with the EU with respect to commitments taken to implement tax good governance principles**

### 1. Transparency

#### 1.1. *Commitment to implement the automatic exchange of information, either by signing the Multilateral Competent Authority Agreement or through bilateral agreements*

The following jurisdictions are committed to implement automatic exchange of information by 2018:

**Antigua and Barbuda, Bahamas, Bahrain, Curaçao, Dominica, Grenada, Hong Kong SAR, Macao SAR, Marshall Islands, New Caledonia, Oman, Qatar, Taiwan and United Arab Emirates**

The following jurisdictions are committed to implement automatic exchange of information by 2019:

**Turkey**

#### 1.2. *Membership of the Global Forum on transparency and exchange of information for tax purposes and satisfactory rating*

The following jurisdictions are committed to become member of the Global Forum and/or have a satisfactory rating by 2018:

**Anguilla, Curaçao, Marshall Islands, New Caledonia and Oman**

The following jurisdictions are committed to become member of the Global Forum and/or have a sufficient rating by 2019:

**Bosnia and Herzegovina, Cabo Verde, Fiji, Jordan, Swaziland, Turkey and Vietnam**

#### 1.3. *Signatory and ratification of the OECD Multilateral Convention on Mutual Administrative Assistance or network of agreements covering all EU Member States*

The following jurisdictions are committed to sign and ratify the MAC or to have in place a network of agreements covering all EU Member States by 2018:

**Antigua and Barbuda, Bahamas, Bahrain, Dominica, Grenada, Hong Kong SAR, Macao SAR, New Caledonia, Oman, Qatar, Taiwan and United Arab Emirates**

The following jurisdictions are committed to sign and ratify the MAC or to have in place a network of agreements covering all EU Member States by 2019:

**Armenia, Bosnia and Herzegovina, Botswana, Cabo Verde, Fiji, Former Yugoslav Republic of Macedonia, Jamaica, Jordan, Maldives, Mongolia, Montenegro, Morocco, Peru, Serbia, Swaziland, Thailand, Turkey and Vietnam**

## 2. Fair Taxation

### 2.1. Existence of harmful tax regimes

The following jurisdictions are committed to amend or abolish the identified regimes by 2018:

**Andorra, Antigua and Barbuda, Armenia, Aruba, Barbados, Belize, Botswana, Cabo Verde, Cook Islands, Curacao, Dominica, Fiji, Grenada, Hong Kong SAR, Jordan, Korea (Republic of), Labuan Island, Liechtenstein, Macao SAR, Malaysia, Maldives, Mauritius, Morocco, Panama, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, San Marino, Seychelles, Switzerland, Taiwan, Thailand, Tunisia, Turkey, Uruguay and Vietnam**

### 2.2. Existence of tax regimes that facilitate offshore structures which attract profits without real economic activity

The following jurisdictions are committed to addressing the concerns relating to economic substance by 2018:

**Anguilla, Bahamas, Bahrain, Bermuda, British Virgin Islands, Cayman Islands, Guernsey, Isle of Man, Jersey, Marshall Islands, Turks and Caicos Islands, United Arab Emirates and Vanuatu**

## 3. Anti-BEPS Measures

### 3.1. Membership of the Inclusive Framework on BEPS or implementation of BEPS minimum standards

The following jurisdictions are committed to become member of the Inclusive Framework or implement BEPS minimum standard by 2018:

**Aruba, Antigua and Barbuda, Bahrain, Cook Islands, Dominica, Faroe Islands, Greenland, Grenada, Marshall Islands, New Caledonia, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Taiwan, United Arab Emirates and Vanuatu**

The following jurisdictions are committed to become member of the Inclusive Framework or implement BEPS minimum standard by 2019:

**Albania, Armenia, Bosnia and Herzegovina, Cabo Verde, Fiji, Former Yugoslav Republic of Macedonia, Jordan, Montenegro, Morocco and Swaziland**

The following jurisdictions are committed to become member of the Inclusive Framework or implement BEPS minimum standard if and when such commitment will become relevant:

**Nauru, Niue**.

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**Notice for the attention of certain persons and entities subject to the restrictive measures provided for in Council Decision 2014/145/CFSP and Council Regulation (EU) No 269/2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine**

(2018/C 191/02)

The following information is brought to the attention of Mr. Denis Valentinovich BEREZOVSKIY (no. 4), Mr. Andrei Aleksandrovich KLISHAS (no. 11), Mr. Aleksandr Borisovich TOTOONOV (no. 14), Mr. Sergei Vladimirovich ZHELEZNYAK (no. 17), Mr. Dmitry Olegovich ROGOZIN (no. 22), Mr. Valery Vladimirovich KULIKOV (no. 28), Mr. Mikhail Grigorievich MALYSHEV (no. 30), Lt. Gen. Igor Nikolaevich (Mykolayovich) TURCHENYUK (no. 32), Mr. Sergey Gennadevich TSYPLAKOV (no. 47), Mr. Igor Evgenevich KAKIDZYANOV (no. 56), Ms Natalia Vladimirovna POKLONSKAYA (no. 60), Mr. Nikolay Ivanovich KOZITSYN (no. 71), Mr. Alexander Nikolayevich TKACHYOV (no. 81), Ms Oksana TCHIGRINA (no. 89), Mr. Andrei Nikolaevich RODKIN (no. 102), Mr. Aleksey Vasilevich NAUMETS (no. 117), Mr. Sergey Yurievich KOZYAKOV (no. 120), Mr. Alexander Vasilevich SHUBIN (no. 138), Ms Ekaterina FILIPPOVA (no. 141), Mr. Zaur Raufovich ISMAILOV (no. 146) and Mr. Aleksandr Yurevich PETUKHOV (no. 164), and the so called 'Army of the Southeast' (no. 9), Crimean Republican Enterprise 'Azov distillery plant' (no. 17), Peace to Luhansk Region (no. 25), Sparta battalion (no. 30) and Prizrak brigade (no. 33), persons and entities appearing in the Annex to Council Decision 2014/145/CFSP<sup>(1)</sup> and in Annex I to Council Regulation (EU) No 269/2014<sup>(2)</sup> concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine.

The Council is considering maintaining the restrictive measures against the above-mentioned persons and entities with new statements of reasons. Those persons and entities are hereby informed that they may submit a request to the Council to obtain the intended statements of reasons for their designation, before 11 June 2018, to the following address:

Council of the European Union  
General Secretariat  
DG C 1C  
Rue de la Loi/Wetstraat 175  
1048 Bruxelles/Brussel  
BELGIQUE/BELGIË

Email: [sanctions@consilium.europa.eu](mailto:sanctions@consilium.europa.eu)

The persons and entities concerned may submit at any time a request to the Council, together with any supporting documentation, that the decision to include and maintain them on the list should be reconsidered, to the address provided above. Such requests will be considered when they are received. In this respect, the attention of the persons and entities concerned is drawn to the regular review by the Council of the list. In order for requests to be considered at the next review, they should be submitted by 2 July 2018.

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<sup>(1)</sup> OJ L 78, 17.3.2014, p. 16.

<sup>(2)</sup> OJ L 78, 17.3.2014, p. 6.

## EUROPEAN COMMISSION

### Euro exchange rates <sup>(1)</sup>

4 June 2018

(2018/C 191/03)

#### 1 euro =

Currency	Exchange rate	Currency	Exchange rate		
USD	US dollar	1,1737	CAD	Canadian dollar	1,5148
JPY	Japanese yen	128,44	HKD	Hong Kong dollar	9,2091
DKK	Danish krone	7,4434	NZD	New Zealand dollar	1,6654
GBP	Pound sterling	0,87673	SGD	Singapore dollar	1,5655
SEK	Swedish krona	10,2583	KRW	South Korean won	1 254,88
CHF	Swiss franc	1,1546	ZAR	South African rand	14,7053
ISK	Iceland króna	122,50	CNY	Chinese yuan renminbi	7,5166
NOK	Norwegian krone	9,5030	HRK	Croatian kuna	7,3790
BGN	Bulgarian lev	1,9558	IDR	Indonesian rupiah	16 281,57
CZK	Czech koruna	25,696	MYR	Malaysian ringgit	4,6655
HUF	Hungarian forint	318,64	PHP	Philippine peso	61,647
PLN	Polish zloty	4,2848	RUB	Russian rouble	72,6626
RON	Romanian leu	4,6548	THB	Thai baht	37,511
TRY	Turkish lira	5,4193	BRL	Brazilian real	4,3893
AUD	Australian dollar	1,5311	MXN	Mexican peso	23,3661
			INR	Indian rupee	78,7120

<sup>(1)</sup> Source: reference exchange rate published by the ECB.

**Explanatory Notes to the Combined Nomenclature of the European Union**

(2018/C 191/04)

Pursuant to Article 9(1)(a) of Council Regulation (EEC) No 2658/87 <sup>(1)</sup>, the Explanatory Notes to the Combined Nomenclature of the European Union <sup>(2)</sup> are hereby amended as follows:

On page 69, in the Explanatory Note to CN subheading '**1211 90 86 Other**', the following text is added at the end of the first paragraph:

'7. reishi (*Ganoderma lucidum*) mushroom powder.'

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<sup>(1)</sup> Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

<sup>(2)</sup> OJ C 76, 4.3.2015, p. 1.

**Explanatory Notes to the Combined Nomenclature of the European Union**

(2018/C 191/05)

Pursuant to Article 9(1)(a) of Council Regulation (EEC) No 2658/87 <sup>(1)</sup>, the Explanatory Notes to the Combined Nomenclature of the European Union <sup>(2)</sup> are hereby amended as follows:

On page 182, in the explanatory note to CN subheadings '**3824 99 92 and 3824 99 93 Chemical products or preparations, predominantly composed of organic compounds, not elsewhere specified or included**' <sup>(3)</sup> the following text is added:

'These subheadings include oxo oils and their fractions subjected to partial or complete esterification, alkoxylation, condensation or hydrolysis. They are Heavy Oxo Fraction (HOF) by-products of oxo processes (including oxo synthesis) which include the by-products of hydroformylation (Fischer Tropsch reaction from alkenes to aldehydes) and the distillation residues from the preparation of oxo alcohols. They mainly contain aldehydes, ethers, ether-alcohols, alcohols, esters and carboxylic acids with some possible minor amounts of other substances (for instance, olefins and paraffins).

These subheadings do not cover Light Oxo Fraction (LOF) by-products of oxo processes which are mainly composed of olefins and paraffins (heading 2710).'

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<sup>(1)</sup> Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

<sup>(2)</sup> OJ C 76, 4.3.2015, p. 1.

<sup>(3)</sup> OJ C 319, 26.9.2015, p. 1.



**Explanatory Notes to the Combined Nomenclature of the European Union**

(2018/C 191/06)

Pursuant to Article 9(1)(a) of Council Regulation (EEC) No 2658/87 <sup>(1)</sup>, the Explanatory Notes to the Combined Nomenclature of the European Union <sup>(2)</sup> are hereby amended as follows:

On page 152, after the Explanatory Note to subheading '**2939 69 00 Other**', the following texts are inserted:

**'2939 71 00 Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof**

This subheading includes alkaloids reproduced by synthesis.'

**'2939 79 Other**

See the explanatory note to subheading 2939 71 00.'

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<sup>(1)</sup> Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

<sup>(2)</sup> OJ C 76, 4.3.2015, p. 1.





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