

Overview of defensive tax measures towards non-cooperative tax jurisdictions in the EU

EU Member State	List of non-cooperative tax jurisdictions			Defensive tax measures					Docu- menta- tion
	National list	Dynamic listing	Static listing	Non-deductibility of costs	Controlled Foreign Company (CFC) rules	Withholding tax (WHT) measures	Limitation of participation exemption on profit distribution	Number of defensive tax measures implemented	Extended documentation requirements
Austria	x	✓	x	x	✓	x	✓	2	x
Belgium	✓	✓	x	✓	✓	x	✓	3	✓
Bulgaria	✓	x	✓	x	x	✓	x	1	x
Croatia	x	✓	x	x	✓	✓	x	2	x
Cyprus	x	x	✓	x	x	✓	x	1	x
Czech Republic	x	✓	x	x	✓	x	x	1	x
Denmark	x	x	✓	✓	✓	✓	x	3	x
Estonia	x	✓	x	✓	✓	✓	✓	4	x
Finland	x	✓	x	x	✓	x	x	1	x
France	✓	x	✓	✓	✓	✓	✓	4	✓
Germany	✓	x	✓	✓	✓	✓	✓	4	✓
Greece	✓	x	✓	✓	x	x	x	1	✓
Hungary	✓	x	✓	x	✓	x	x	1	x
Ireland	x	✓	x	x	✓	x	x	1	✓
Italy	x	x	x	x	✓	✓	✓	3	x
Latvia	✓	x	✓	x	✓	✓	✓	3	x
Lithuania	✓	x	✓	x	✓	✓	✓	3	✓
Luxembourg	x	x	✓	✓	x	x	x	1	x
Malta	x	✓	x	x	x	x	✓	1	x
Netherlands	✓	x	✓	x	✓	✓	x	2	x
Poland	✓	x	✓	✓	✓	x	x	2	✓
Portugal	✓	x	✓	✓	✓	✓	✓	4	✓
Romania	x	✓	x	✓	x	x	x	1	x
Slovakia	✓	x	✓	x	✓	✓	✓	3	✓
Slovenia	✓	x	✓	✓	✓	✓	✓	4	✓
Spain	✓	✓	x	✓	✓	✓	✓	4	✓
Sweden	x	✓	x	✓	✓	x	x	2	x
Σ EU	14	11	15	13	21	15	13	62	11

Legal status: July 2021