Indicative list of countries to be looked at for potentially problematic tax rulings, patent boxes or other similar measures

EU

Luxembourg
The Netherlands
Ireland
Belgium
UK & Gibraltar
Malta
Cyprus
France,
Hungary
Portugal
Spain

Rationale for countries above
http://europa.eu/rapid/press-release_STATEMENT-14-2800_en.htm
http://europa.eu/rapid/press-release_IP-14-1073_en.htm

Lativa
Austria

see annex intermediary companies

Third Countries

Switzerland (Zug and Geneva cantons in particular)
Lichtenstein
Singapore
Hongkong
Bermudas
Cayman Islands
British Virgin Islands
Dubai
Panama
Costa Rica
Nevis Island
Belize
Isle of Man/Jersey/Guernsey and other Channel Islands
Mauritius
Seychelles
USA (Delaware)