

## FINANCE AMENDMENT BILL 2009

France will introduce retaliatory measures against non-cooperative tax jurisdictions. However, the bill will not become effective until 2011 and not in 2010. Further, the list of jurisdictions classified as non-cooperative has been released. The list, which will be updated on an annual basis, includes the following states: Anguilla, Belize, Brunei, Costa Rica, Dominica, Grenada, Guatemala, Cook Islands, Marshall Islands, Liberia, Montserrat, Nauru, Niue, Panama, Philippines, St. Kitts and Nevis, St. Lucia and St. Vincent and the Grenadines.