

DEPARTMENT OF THE TREASURY

Office of the Secretary

**List of Countries Requiring
Cooperation With an International
Boycott**

In accordance with section 999(a)(3) of the Internal Revenue Code of 1986, the Department of the Treasury is publishing a current list of countries which require or may require participation in, or cooperation with, an

international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

On the basis of the best information currently available to the Department of the Treasury, the following countries require or may require participation in, or cooperation with, an international boycott (within the meaning of section 999(b)(3) of the Internal Revenue Code of 1986).

Iraq
Kuwait

Lebanon
Libya
Qatar
Saudi Arabia
Syria
United Arab Emirates
Yemen

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Danielle Rolfes,
International Tax Counsel, (Tax Policy).

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