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U.S. list of countries cooperating with international boycott; no change

The U.S. Treasury Department today released for publication in the Federal Register a quarterly list of countries that require (or may require) participation in, or cooperation with, an international boycott (within the meaning of Internal Revenue Code section 999(b)(3)).*

*Section 999(a)(3) directs the Treasury Secretary to maintain and publish, at least on a quarterly basis, a list of countries that require (or may require) participation with an international boycott.

In April 2021, Treasury announced the removal of the United Arab Emirates from the list of countries cooperating with an international boycott—the first change to the list of countries cooperating with an international boycott in many years. Read [TaxNewsFlash](#)

Today's [Treasury release](#) [PDF 143 KB] provided under the U.S. international boycott rules of section 999(a)(3) does not reflect any change to the following list of countries:

- Iraq
- Kuwait
- Lebanon
- Libya
- Qatar
- Saudi Arabia
- Syria
- Yemen

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