

**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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