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**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).

Kuwait  
Lebanon  
Libya  
Qatar  
Saudi Arabia  
Syria  
United Arab Emirates  
Yemen

Iraq is not included in this list, but its status with respect to future lists remains under review by the Department of the Treasury.

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