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
    Yemen

The UAE has been removed from this list due to issuance of Federal Decree-Law No. 4 of 2020,
which repealed its law mandating a boycott of Israel, and the subsequent actions that the UAE
government has taken to implement the new policy.

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