



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The UAE has been removed from this list due to issuance of Federal Decree-Law No. 4 of 2020, which repealed its law mandating a boycott of Israel, and the subsequent actions that the UAE government has taken to implement the new policy.

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