



Brussels, 18 February 2026

CM 1629/26

FISC  
ECOFIN

### **COMMUNICATION**

#### **NOTICE OF MEETING AND PROVISIONAL AGENDA**

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Subject:	Code of Conduct Group (Business Taxation) - Subgroup on internal and external issues <b>[Morning only]</b>
Date:	13 March 2026
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

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#### **Format: 2 + 2**

1. Notifications by Member States under the standstill and rollback process
2. Expenditure-based tax incentives and the nexus requirement in Special Economic Zones – **Compromise proposal**
3. Update and state of play on jurisdictions listed under Annex I and Annex II
4. Update on relevant developments concerning other jurisdictions in scope of the EU list
5. Exchange of financial information with the US Territories (criterion 1.1) – State of play and the way forward
6. Any other business

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NB: Council documents are available on Delegates Portal.