



Brussels, 18 February 2026

CM 1629/26

**FISC
ECOFIN**

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact: ecofin2b.taxpolicy@consilium.europa.eu
Tel./Fax: +32-2-281.38.87
Subject: Code of Conduct Group (Business Taxation) - Subgroup on internal and external issues **[Morning only]**
Date: 13 March 2026
Time: 10:00
Venue: COUNCIL
LEX BUILDING
Rue de la Loi 145, 1048 BRUSSELS

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

NB: Council documents are available on Delegates Portal.