



Brussels, 18 February 2025

CM 1692/25

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	martin.salvet@consilium.europa.eu
Tel./Fax:	+32-2-281.47.96
Subject:	Code of Conduct Group (Business Taxation) - Subgroup on internal and external issues
Date:	27 February 2025
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Format: 2 + 2

Internal issues

1. Notifications by Member States under the standstill and rollback process
2. Monitoring of actual effects of individual measures
3. Application of the nexus requirement to expenditure-based tax incentives in Special Economic Zones

External issues

4. Geographical scope: prioritisation table for third country screening
5. Monitoring for criterion 3.2 of the EU list
6. Preparation for the update of the EU list in October 2025
 - Update on latest developments
7. Any other business

NB: Council documents are available on Delegates Portal.