



Brussels, 21 February 2025

CM 1692/1/25
REV 1

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

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. Monitoring for criterion 3.2 of the EU list
 5. Preparation for the update of the EU list in October 2025
 - Update on latest developments
 6. Any other business
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NB: Council documents are available on Delegates Portal.