



Council of the European Union  
General Secretariat

Brussels, 17 February 2023

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FISC  
ECOFIN

### **COMMUNICATION**

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

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Contact:	ecofin2b taxpolicy@consilium.europa.eu
Tel./Fax:	+32-2-281.47.96
Subject:	Code of Conduct Group (Business Taxation) - Subgroup on internal and external issues
Date:	3 March 2023
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

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

##### Internal issues

1. Standstill and rollback review process

##### External issues

2. Future criterion 1.4
3. Monitoring implementation of tax defensive measures towards non-cooperative jurisdictions
4. Draft letter to a no or only nominal tax jurisdiction with “soft” recommendations by the FHTP on the enforcement of economic substance requirements

5. Update on the latest developments in certain jurisdictions
6. Extension of the geographical scope of the EU list
7. Any other business

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NB: Council documents are available on the Delegates Portal.