



Council of the European Union
General Secretariat

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**FISC
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COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	ecomp2b.taxpolicy@consilium.europa.eu
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Subject:	Code of Conduct Group (Business Taxation) - Subgroups on internal and external issues
Date:	20 March 2020
Time:	10.00
Venue:	COUNCIL EUROPA BUILDING Rue de la Loi 155, 1048 BRUSSELS

Subgroup on internal issues

1. Standstill review process

- Denmark: amendments to the rules on taxing investment vehicles (DK006)

2. Monitoring of the implementation of the 2016 COCG 'Guidelines on the conditions and rules for the issuance of tax rulings'

- Updated overview of Member States' responses to the agreed questionnaire

Subgroup on external issues

3. Transparency of beneficial ownership information

- Draft Presidency compromise on future criterion 1.4
- Beneficial ownership transparency requirements under criterion 2.2: exchange of views

4. The EU list of non-cooperative jurisdictions for tax purposes

- a) Screening process
 - Argentina, Mexico, Russia: screening reports
 - Foreign source income exemption regimes: update
- b) Monitoring of the implementation of commitments taken by jurisdictions
 - Progress reports on specific jurisdictions
 - Treatment of partnerships under criterion 2.2: update
- c) Monitoring of legislative changes in jurisdictions under criterion 2.2
 - Progress reports on specific jurisdictions

5. Any other business.

NB: Council documents are available on Delegates Portal. Room attendants will provide copies on request at the earliest opportunity.