



Council of the European Union
General Secretariat

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FISC
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COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject:	Code of Conduct Group (Business Taxation) - Subgroup on third and fourth criteria - MORNING ONLY

Date:	3 April 2017
Time:	10.00
Venue:	COUNCIL EUROPA BUILDING Rue de la Loi 155, 1048 BRUSSELS

The Subgroup of the Code of Conduct Group will meet on Monday, 3 April 2016 at 10.00 a.m. (**MORNING ONLY**). Agenda reads as follows:

1. Draft Guidance on Tax privileges related to Special Economic Zones
2. Draft Guidance on the interpretation of the fourth criterion
3. Third criterion: application of the nexus approach to non-IP regimes
 - Exchange of views
4. Any other business

NB: Council documents are available on Delegates Portal. A limited stock of documents produced immediately prior to the meeting will be available in the meeting room. Room attendants will provide copies on request at the earliest opportunity.