



Council of the European Union
General Secretariat

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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) - Subgroup on third and fourth criteria and Subgroup on third countries

Date:	27 March 2019
Time:	10.00
Venue:	COUNCIL EUROPA BUILDING Rue de la Loi 155, 1048 BRUSSELS

Subgroup on third and fourth criteria

1. Draft guidance on notional interest deduction regimes

- Preliminary exchange of views.

Subgroup on third countries

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

- a) Screening process:
 - i. update on the new screening phase
 - ii. participation exemption regimes

- b) Monitoring of the implementation of the commitments taken by jurisdictions:
 - i. criteria 1.1, 2.2 and 3.2: follow-up technical issues
 - ii. progress reports on specific jurisdictions
- c) National defensive measures in the tax area.

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