



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)

Date: 12 April 2018

Time: 10.00

Venue: COUNCIL

JUSTUS LIPSIUS BUILDING

Rue de la Loi 175, 1048 BRUSSELS

The Code of Conduct Group (Business Taxation) will meet on Thursday, 12 April 2018 at 10.00 a.m. Agenda reads as follows:

1. Strategic discussion on the future of the Group on the occasion of its 20 years anniversary:
 - a) Work Package 2018: exchange of views
 - b) Revision of the mandate of the COCG: state of play (presentation by the Chair) and preliminary exchange of views
2. Standstill review process
 - a) Member States' notional interest deduction regimes: agreed description
 - b) Luxembourg's patent box: assessment

- c) Spain's patent box: update
- d) Other agreed descriptions / assessments (update by the Commission)
- 3. Rollback review process
 - France's patent box: update
- 4. Monitoring of the implementation of the 2010 Guidance on inbound profits
 - Exchange of views
- 5. External strategy of the EU
 - a) International developments (update)
 - b) Commission Communication on new requirements against tax avoidance in EU legislation governing financing and investment operations to achieve an implementation of the list and tax avoidance criteria at the level of the Commission and of Implementing Partners
 - Presentation by the Commission
 - c) The EU list of non-cooperative jurisdictions for tax purposes
 - Listing and de-listing
 - Monitoring process: procedural and political issues
 - Monitoring process: technical issues
- 6. Any other business.

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

NB: Delegates requiring day badges to attend meetings should consult document 14387/1/12 REV 1 on how to obtain them.