



Brussels, 26 March 2019

CM 2227/19

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact: andreas.strub@consilium.europa.eu

Tel./Fax: +32.2-281.83.21

Subject: Code of Conduct Group (Business Taxation)

Date: 10 April 2019

Time: 10.00

Venue: COUNCIL

EUROPA BUILDING

Rue de la Loi 155, 1048 BRUSSELS

1. Outline of the Chair's intentions during her mandate
 - a) Work plan for 2019-2021
 - b) Review of the subgroups' mandates
2. Standstill review processes
 - a) Lithuania's patent box (LT007): draft assessment
 - b) Poland's IP regime (PL012): draft assessment
 - c) Poland's 9% corporate income tax for small corporate taxpayers (PL010): agreed description
 - d) Update on other regimes
3. Monitoring of the implementation of the guidance on standstill and rollback: draft assessments

4. The EU list of non-cooperative jurisdictions for tax purposes
 - Monitoring process: procedural and political aspects
 - Report from the last meeting of the subgroup on third countries
 - (poss.) Defensive measures
5. Any other business
 - Update on the revision of the EU list of high risk third countries under the EU Anti Money Laundering Directive.

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