



**COUNCIL OF
THE EUROPEAN UNION**

GENERAL SECRETARIAT

Brussels, 15 April 2014

CM 2488/14

**FISC
ECOFIN**

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject:	Code of Conduct Group (Business Taxation) - Subgroup
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Date:	16 May 2014
Time:	10.00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

- I. The Subgroup of the Code of Conduct Group will meet on Friday, 16 May 2014 at 10.00 a.m.
Agenda reads as follows:
1. OECD Presentation
 2. Member States comments on legal issues
 3. Hybrid Entity Mismatches between two Member States

4. Hybrid Permanent Establishments between two Member States
5. Draft Report to Code of Conduct Group
6. Any Other Business.

II. Before discussions in the Group under item I, a presentation will be made by the OECD on the state of play of the OECD on Hybrid Mismatch Arrangements.

NB: Council documents are available on Extranet. 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.

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