



Brussels, 14 May 2025

CM 2769/25

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	ecofin2b.taxpolicy@consilium.europa.eu
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Subject:	Code of Conduct Group (Business Taxation) - Subgroup on internal and external issues
Date:	22 May 2025
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Format: 2 + 2

1. Standstill/rollback review process
2. Expenditure-based tax incentives and the nexus requirement in Special Economic Zones
3. Update and state of play on jurisdictions
4. Monitoring for criterion 3.2 of the EU list
5. Draft Council conclusions on the progress achieved by the COCG during the Polish presidency and 6-monthly report

6. Any other business

NB: Council documents are available on Delegates Portal.