



Council of the European Union
General Secretariat

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**FISC
ECOFIN**

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Code of Conduct Group (Business Taxation)

Date: 31 May 2018

Time: 10.00

Venue: COUNCIL

LEX BUILDING

Rue de la Loi 145, 1048 BRUSSELS

The Code of Conduct Group (Business Taxation) will meet on Wednesday, 31 May 2018 at 10.00 a.m. Agenda reads as follows:

1. New multiannual work package: approval
2. Standstill and rollback review processes
 - a) Greece – Patent tax incentive: agreed description
 - b) Poland – 15% corporate income tax rate for small tax payers: agreed description
 - c) Other updates

3. Report by the subgroup on the clarification of the third and fourth criteria
 - Draft guidance on the interpretation of the third criterion: approval
4. External strategy of the EU
 - a) International developments
 - b) The EU list of non-cooperative jurisdictions for tax purposes
 - (poss.) Assessment of new commitments
 - Report from the last meeting of the subgroup on third countries
 - a) Defensive measures
 - b) Update of EU listing criteria
 - c) Revision of the geographical scope
 - d) Scoping paper on criterion 2.2
 - Monitoring process: procedural and political aspects
 - Monitoring process: urgent technical issues
5. Monitoring of the implementation of the 2000 Guidance on standstill and rollback for finance branches, holding companies and headquarters
6. Revision of the 1997 mandate of the Code of Conduct Group: report by the Presidency on discussions at the HLWP meeting of 16 May 2018, next steps
7. Draft report to the June 2018 ECOFIN Council: approval
8. Draft Council conclusions: approval
9. Any other business
 - Invitation to participate in a hearing by the EP TAX3 committee

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.