



Brussels, 17 June 2025

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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:	3 July 2025
Time:	10:00
Venue:	COUNCIL JUSTUS LIPSIUS BUILDING Rue de la Loi 175, 1048 BRUSSELS

#### **Format: 2 + 2**

1. Draft work programme under the Danish Presidency

#### **Internal issues**

2. European Court of Auditors' recommendation: Guidance on rollback and grandfathering – possible ways forward
3. Expenditure-based tax incentives and the nexus requirement in Special Economic Zones

#### External issues

4. Preparation for the update of the EU list: state of play on jurisdictions
  5. EU list: treatment of non-sovereign jurisdictions
  6. Any other business
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NB: Council documents are available on Delegates Portal.