



Council of the European Union
General Secretariat

Brussels, 6 July 2017

CM 3516/17

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject:	Code of Conduct Group (Business Taxation) - Subgroup on third and fourth criteria - AFTERNOON ONLY

Date:	19 July 2017
Time:	15.00
Venue:	COUNCIL JUSTUS LIPSIUS BUILDING Rue de la Loi 175, 1048 BRUSSELS

The Subgroup of the Code of Conduct Group will meet on Wednesday, 19 July 2017 at 15.00 (**AFTERNOON ONLY**). Agenda reads as follows:

1. Draft guidance on the interpretation of the fourth criterion
2. Clarification of the third criterion:
 - Application of the principles of the nexus approach to non-IP regimes
 - Draft guidance on the interpretation of the third criterion
3. Any other business.

- NB: Council documents are available on Delegates Portal. 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.