



**Council of the European Union**  
General Secretariat

**Brussels, 28 August 2019**

**CM 3664/1/19**  
**REV 1**

**FISC**  
**ECOFIN**

## **COMMUNICATION**

### **NOTICE OF MEETING AND PROVISIONAL AGENDA**

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Contact:	ecomp2b.taxpolicy@consilium.europa.eu
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Subject:	Code of Conduct Group (Business Taxation) - Subgroups on internal and external issues

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Date:	4 September 2019
Time:	10.00
Venue:	COUNCIL EUROPA BUILDING Rue de la Loi 155, 1048 BRUSSELS

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#### **Subgroup on internal issues**

##### **1. Standstill review process**

- Malta's new patent box (MT015): draft agreed description

#### **Subgroup on external issues**

##### **2. The EU list of non-cooperative jurisdictions for tax purposes**

- a) Screening process:
  - Update
- b) Monitoring of the implementation of the commitments taken by jurisdictions:
  - Progress reports on specific jurisdictions

- c) Defensive measures in tax area: draft guidance
  - Exchange of views
- d) Follow up on Collective Investment Vehicles (CIVs)
- e) Criterion 2.2: scoping issue of partnerships
- f) Draft guidance on foreign source income exemption regimes

**3. Any other business.**

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NB: Council documents are available on Delegates Portal. Room attendants will provide copies on request at the earliest opportunity.