



Brussels, 26 August 2025

CM 3840/25

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 (Morning only)
Date:	9 September 2025
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Format: 2 + 2

External issues

1. Preparation for the update of the EU list of non-cooperative jurisdictions for tax purposes
 - a) Update and state of play on jurisdictions under Annex I and II
 - b) Draft COCG report to the Council on the update of the EU list
2. Application by Member States of tax defensive measures

Internal issues

3. Monitoring of the actual effects of individual measures
 4. Draft guidance on rollback and grandfathering
 5. Any other business
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NB: Council documents are available on Delegates Portal.