



Brussels, 12 September 2025

CM 4063/25

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)
Date:	22 September 2025
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Format: 2 + 2

1. Work programme under the Danish Presidency
2. Preparation for the update of the EU list of non-cooperative jurisdictions for tax purposes
 - a) Update on the latest developments
 - b) Draft COCG report on the update of the EU list
 - c) Draft Council conclusions on the revised EU list

3. Future criterion 1.4 on beneficial ownership information
 4. Monitoring of the actual effects of individual regimes
 5. Draft guidance on rollback and grandfathering
 6. Any other business
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NB: Council documents are available on Delegates Portal.