



Council of the European Union
General Secretariat

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**FISC
ECOFIN**

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	ecomp2b.taxpolicy@consilium.europa.eu
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Subject:	Code of Conduct Group (Business Taxation) - Subgroups on internal and external issues
Date:	16 October 2019
Time:	10.00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Subgroup on internal issues

- 1. Draft Guidance on notional interest deduction regimes**
 - Exchange of views
- 2. Standstill review process**
 - Malta's new patent box (MT015): draft assessment

Subgroup on external issues

- 3. The EU list of non-cooperative jurisdictions for tax purposes**
 - a) Screening process
 - Foreign source income exemption regimes: first screening results

- b) Monitoring of the implementation of commitments taken by jurisdictions
 - Progress reports on specific jurisdictions
 - Update on collective investment vehicles (CIVs)
 - c) Monitoring of legislative changes in jurisdictions under criterion 2.2
 - Progress reports on specific jurisdictions
 - 4. **Defensive measures in the tax area: draft guidance**
 - Exchange of views
 - 5. **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.