



**Council of the European Union**  
General Secretariat

**Brussels, 15 September 2023**

**CM 4336/23**

**ECOFIN  
FISC  
IA**

### **COMMUNICATION**

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

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Contact:	ecofin2b taxpolicy@consilium.europa.eu
Tel./Fax:	+32-2-281-40.93
Subject:	Working Party on Tax Questions (Direct Taxation)
Date:	29 September 2023
Time:	10:00
Venue:	COUNCIL JUSTUS LIPSIUS BUILDING Rue de la Loi 175, 1048 BRUSSELS

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#### **Format: 2 + 2**

Proposals for:

- Council Directive establishing a Head Office Tax System for micro, small and medium sized enterprises (HOT)
- Council Directive on transfer pricing
- Council Directive on Business in Europe: Framework for Income Taxation (BEFIT)  
*- presentation by the Commission of the proposals and of the impact assessment reports*

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NB: Council documents are available on Delegates Portal.