



Brussels, 20 September 2023

CM 4366/23

FISC  
ECOFIN

### COMMUNICATION

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

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Subject: Working Party on Tax Questions (High Level)

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Date: 4 October 2023

Time: 10:00

Venue: COUNCIL  
JUSTUS LIPSIUS BUILDING  
Rue de la Loi 175, 1048 BRUSSELS

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

1. Draft Directive on shell entities
  - *Exchange of views*
  
2. International developments
  - a) OECD/G20 Inclusive Framework on BEPS
    - *State of play*

- b) Report of the UN Secretary-General on international tax cooperation
    - *Information from the Presidency*
  - c) Agreements with Switzerland, Liechtenstein, San Marino, Monaco and Andorra
    - *Exchange of views*
  - d) Administrative cooperation for VAT purposes with third countries
    - *Information from the Commission*
3. Revision of the Energy Taxation Directive
  - *Exchange of views*
4. AOB

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NB: Council documents are available on the Delegates Portal.