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REV 1

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Code of Conduct Group (Business Taxation)

Date: 14 November 2019
Time: 10.00
Venue: COUNCIL
JUSTUS LIPSIUS BUILDING
Rue de la Loi 175, 1048 BRUSSELS

1. Standstill and rollback review process

- Changes to Cyprus' notional interest deduction regime (CY020): state of play
- Rollback of Lithuania's holding company regime (LT008): state of play
- Monitoring of the actual effects of some regimes: follow-up to the last meeting
- New round of standstill and rollback notifications

2. Monitoring of the implementation of past COCG guidance

- Monitoring of the implementation of the 2013 Guidance on intermediate (financing, licensing) companies: final draft assessment

– Monitoring of the implementation of the 2016 Guidelines on the conditions and rules for the issuance of tax rulings - standard requirements for good practice by Member States: draft questionnaire

3. The EU list of non-cooperative jurisdictions for tax purposes: procedural and political aspects

- a) Screening process outcome
- b) Procedural and political aspects
- c) Defensive measures in the tax area: draft guidance
- d) Urgent technical issues: progress reports on specific jurisdictions

4. Draft 6-month progress report to the December 2019 ECOFIN Council

5. Draft Council conclusions on the 6-month progress report

6. Any other business.

NB: Council documents are available on Delegates Portal. Room attendants will provide copies on request at the earliest opportunity.