



Council of the European Union
General Secretariat

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**FISC
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COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Code of Conduct Group (Business Taxation)

Date: 12 October 2018

Time: 10.00

Venue: COUNCIL

EUROPA BUILDING

Rue de la Loi 155, 1048 BRUSSELS

The Code of Conduct Group (Business Taxation) will meet on Friday, 12 October 2018 at 10.00 a.m. Agenda reads as follows:

1. Standstill review process

- Member States' notional interest deduction regimes (BE018-CY020-IT019-MT014-PT018): draft assessments

2. Rollback review process

- France's patent box (FR053): update
- Navarra's patent box (ES022): draft assessment
- Gibraltar's treatment of asset holding companies (UK020): draft assessment

3. The EU list of non-cooperative jurisdictions for tax purposes
 - (poss.) Assessment of new commitments
 - Monitoring process: procedural and political aspects
 - Monitoring process: urgent technical aspects
 - a) Progress reports on specific jurisdictions
 - b) (poss.) Updates to Annex II of the 5 December 2017 Council conclusions: draft assessments
4. Follow up to the 10 October 2018 hearing before the European Parliament's Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3)
5. Any other business.

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