



Council of the European Union  
General Secretariat

Brussels, 17 October 2022

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FISC  
ECOFIN

### **COMMUNICATION**

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

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Contact:	andreas.strub@consilium.europa.eu ecofin2b.taxpolicy@consilium.europa.eu
Tel./Fax:	+32-2-281.47.96
Subject:	Code of Conduct Group (Business Taxation)
Date:	24 October 2022
Time:	10.00
Venue:	COUNCIL JUSTUS LIPSIUS BUILDING Rue de la Loi 175, 1048 BRUSSELS

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

#### **Subgroup on internal and external issues – Morning**

##### Internal issues

1. Revision of the Code of Conduct
  - Finalisation of the text
2. Standstill and rollback review process
3. Monitoring the implementation of the 2017 Guidance on tax privileges related to special economic zones
4. Monitoring of the actual effects of individual measures

### External issues

5. Capital gains in jurisdictions with foreign source income exemption (FSIE)
  - Way forward and draft revised guidance on FSIE
6. Progress report on the state of play of jurisdictions with an FSIE regime
7. Screening exercise for trusts and fiduciaries under criterion 2.2
8. State of play of the implementation of criterion 3.2
9. Criterion 1.1: State of play based on the peer reviews report by the Global Forum
10. Any other business

### **Code of Conduct Group – Afternoon**

1. Revision of the Code of Conduct
  - Agreement on the text
2. Any other business

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NB: Council documents are available on the Delegates Portal.