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General Secretariat

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COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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

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. Criterion 1.1
 - Agreement on the way forward regarding the jurisdictions that the Global Forum found to be non-compliant based on AEOI peer reviews for 2022
3. Any other business

NB: Council documents are available on the Delegates Portal.