



Council of the European Union
General Secretariat

Brussels, 13 November 2017

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**FISC
ECOFIN**

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Code of Conduct Group (Business Taxation)

Date: 22 November 2017

Time: 10.00

Venue: COUNCIL

LEX BUILDING

Rue de la Loi 145, 1048 BRUSSELS

Code of Conduct Group will meet on Wednesday, 22 November 2017 at 10.00 a.m. Agenda reads as follows:

1. Standstill review process: Patent boxes
 - a) France: reduced rate for long term capital gain and profits from the licensing of IP rights
 - b) Spain: national patent box regime - Navarra - Basque Country
2. Rollback review process: Patent boxes
 - a) France
 - b) Italy

3. Subgroup on the clarification of the third and fourth criteria
 - a) Draft Guidance on the interpretation of the fourth criterion
 - b) (poss.) Draft Guidance on the interpretation of the third criterion
4. External strategy of the EU
 - a) International developments
 - b) Screening process
5. Report to the Council (ECOFIN)
6. Any other business.

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

NB: Delegates requiring day badges to attend meetings should consult document 14387/1/12 REV 1 on how to obtain them.