

Brussels, 18 November 2025

CM 5002/25

FISC ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

| Contact: | ecofin2b.taxpolicy@consilium.europa.eu |
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| Tel./Fax: | +32-2-281.59.53 |
| Subject: | Working Party on Tax Questions (High Level) |
| Date: | 25 November 2025 |
| Time: | 10:00 |
| Venue: | COUNCIL |
| | LEX BUILDING |
| | Rue de la Loi 145, 1048 BRUSSELS |

Format: 2+2

1. Challenges related to tax-motivated migration by individuals

- Presentation by the OECD IF and by the Presidency
- Exchange of views on the way forward

2. Tax decluttering and simplification

- Presentation by the Presidency and by the Commission
- Exchange of views on the way forward

3. Exchange of information in the area of taxation

State of play and information from the Presidency

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4. ECOFIN report on tax issues

- Exchange of views with a view to submission to the December ECOFIN
- 5. Issues covered by OECD Inclusive Framework on BEPS: State of play
 - Information from the Presidency
- 6. United Nations negotiations on a Framework Convention on international tax cooperation:
 - Information from the Presidency on the outcomes of the third session of the Intergovernmental Negotiating Committee (Nairobi, 10 -19 November 2025)
- 7. Negotiations on a Multilateral Convention on the International Tax Dispute Resolution Commission
 - Information from the Presidency
- 8. Russia's aggression against Ukraine: Freeze and Seize Task Force (Subgroup on tax enforcement)
 - Information from the Commission
- 9. Tax in non-tax affairs
 - Information from the GSC
- 10. AOB

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