



Council of the European Union
General Secretariat

Brussels, 7 November 2022

CM 5201/22

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	ecofin2b.taxpolicy@consilium.europa.eu
Tel./Fax:	+32-2-281.47.96
Subject:	Code of Conduct Group (Business Taxation) - Subgroup on internal and external issues - AFTERNOON ONLY
Date:	15 November 2022
Time:	14.30
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Format: 2+2

1. Jurisdictions with foreign source income exemption regime (FSIE)
 - Draft revised guidance
 - Progress report on the state of play
2. Monitoring process of the implementation of specific substance requirements for collective investments vehicles (funds) (CIVs)
 - State of play

3. Country by country reporting (CbCR) (criterion 3.2)
 - Progress report on the state of play
4. Draft Council conclusions on the progress achieved by the COCG and 6-monthly report
5. Any other business

NB: Council documents are available on the Delegates Portal.