



**Council of the European Union**  
General Secretariat

**Brussels, 10 November 2023**

**CM 5291/23**

**FISC  
ECOFIN**

### **COMMUNICATION**

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

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Contact:	andreas.strub@consilium.europa.eu
Tel./Fax:	+32-2-281.47.96
Subject:	Code of Conduct Group (Business Taxation)
Date:	22 November 2023
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

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

1. Standstill and rollback
2. Monitoring the actual effects of individual regimes
3. Notifications by Member States under the standstill procedure
4. 59th meeting of the Forum on Harmful Tax Practices (Paris, 26-27 October 2023)
5. Implementation of commitments by jurisdictions
6. New criterion 1.4 on beneficial ownership information
7. Monitoring of the enforcement of the economic substance requirements for 2.2 jurisdictions
8. Expansion of the application of criterion 3.2
9. Defensive measures

10. Progress achieved by the COCG during the Spanish Presidency
    - a) COCG 6-monthly report
    - b) Draft Council conclusions
  11. Any other business
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NB: Council documents are available on Delegates Portal.