



Council of the European Union
General Secretariat

Brussels, 19 November 2021

CM 5372/1/21
REV 1

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	andreas.strub@consilium.europa.eu
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Subject:	Informal videoconference of the Code of Conduct Group (Business Taxation)
Date:	22 November 2021
Time:	10.00
Venue:	Videoconference

1. Standstill and rollback review process
2. Monitoring of the actual effects of individual measures
3. Revision of the Code of Conduct
4. Criterion 3.2 – country by country reporting (CbCR) follow-up state of play
5. Outcomes of FHTP meeting
 - a. Application of substantial activities to no or only nominal tax jurisdictions (criterion 2.2)
 - b. Preferential tax regimes (criterion 2.1)

6. Draft Council conclusions on the progress achieved by the COCG and 6-monthly report
 7. Any other business
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