



Council of the
European Union

Brussels, 22 July 2021
(OR. en)

10666/21

FISC 119
ECOFIN 714

INFORMATION NOTE

From: General Secretariat of the Council
To: Delegations
Subject: List of working papers (WK) distributed to delegations in the period January - June 2021

The working papers (WK) as listed in the Annex have been distributed by the General Secretariat of the Council in the period January - June 2021 to the delegations of the following Council preparatory bodies:

- Code of Conduct Group (business taxation) and its subgroups;
- Fiscal Counsellors/Attachés;
- High Level Working Party on Taxation;
- Working Party on Tax Questions (direct taxation and indirect taxation).

Code of Conduct Group (Business Taxation)

| Reference | Subject | Creation date |
|-------------------|--|----------------------|
| WK 8671 2021 INIT | Towards a more effective and efficient process to promote exchange of information in synergy with the Global Forum | 29/06/2021 |
| WK 8598 2021 INIT | Steering note for the Fiscal Attachés meeting on 8 July 2021 | 28/06/2021 |
| WK 8600 2021 INIT | Note from the Commission services on Criterion 3.2 | 28/06/2021 |
| WK 8378 2021 INIT | Letter to Uruguay | 22/06/2021 |
| WK 8375 2021 INIT | Letter to Qatar | 22/06/2021 |
| WK 8374 2021 INIT | Letter to Panama | 22/06/2021 |
| WK 8372 2021 INIT | Letter to Malaysia | 22/06/2021 |
| WK 8371 2021 INIT | Letter to Hong Kong | 22/06/2021 |
| WK 8369 2021 INIT | Letter to Costa Rica | 22/06/2021 |
| WK 8380 2021 INIT | EU list of non-cooperative jurisdictions for tax purposes: Report #47 by the Code | 22/06/2021 |

| | | |
|--------------------|---|------------|
| | of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 22 May to 18 June 2021 | |
| WK 8368 2021 INIT | Letter to Samoa | 22/06/2021 |
| WK 8367 2021 INIT | Letter from Maldives | 22/06/2021 |
| WK 8364 2021 ADD 3 | Technical aspects of the monitoring process - Report #69 on day-to-day interactions with jurisdictions = Cayman Islands | 22/06/2021 |
| WK 8364 2021 ADD 2 | Technical aspects of the monitoring process - Report #69 on day-to-day interactions with jurisdictions = Bermuda | 22/06/2021 |
| WK 8364 2021 ADD 1 | Technical aspects of the monitoring process - Report #69 on day-to-day interactions with jurisdictions = Jersey | 22/06/2021 |
| WK 8362 2021 ADD 6 | Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = UAE | 22/06/2021 |
| WK 8362 2021 ADD 5 | Technical aspects of the monitoring process | 22/06/2021 |

| | | |
|--------------------|--|------------|
| | - Report #68 on day-to-day interactions with jurisdictions = Guernsey | |
| WK 8362 2021 ADD 4 | Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = Bermuda | 22/06/2021 |
| WK 8362 2021 ADD 3 | Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = Bahrain | 22/06/2021 |
| WK 8362 2021 ADD 2 | Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = Saint Lucia | 22/06/2021 |
| WK 8362 2021 ADD 1 | Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = Seychelles | 22/06/2021 |
| WK 8364 2021 INIT | Technical aspects of the monitoring process - Report #69 on day-to-day interactions with jurisdictions | 22/06/2021 |
| WK 8362 2021 INIT | Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions | 22/06/2021 |

| | | |
|--------------------|---|------------|
| WK 8252 2021 INIT | Code of Conduct Group (Business Taxation): draft work programme under the Slovenian Presidency | 22/06/2021 |
| WK 8346 2021 INIT | Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 5 July 2021 | 22/06/2021 |
| WK 8149 2021 ADD 1 | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Mexico | 18/06/2021 |
| WK 8149 2021 INIT | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Mexico | 18/06/2021 |
| WK 8148 2021 INIT | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = British Virgin Islands | 18/06/2021 |
| WK 8033 2021 INIT | Letter to Qatar | 16/06/2021 |
| WK 8032 2021 INIT | Letter to North Macedonia | 16/06/2021 |
| WK 8031 2021 INIT | Letter to Jordan | 16/06/2021 |

| | | |
|--------------------|---|------------|
| WK 7997 2021 INIT | Follow-up note to the Fiscal Attachés meeting on 14 June 2021 | 16/06/2021 |
| WK 7538 2021 ADD 6 | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Seychelles | 07/06/2021 |
| WK 7538 2021 ADD 5 | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Jersey | 07/06/2021 |
| WK 7538 2021 ADD 4 | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Isle of Man | 07/06/2021 |
| WK 7538 2021 ADD 3 | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Cayman Islands | 07/06/2021 |
| WK 7538 2021 ADD 2 | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = British Virgin Islands | 07/06/2021 |
| WK 7538 2021 ADD 1 | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions | 07/06/2021 |

| | | |
|--------------------|--|------------|
| | = Bermuda | |
| WK 7332 2021 REV 1 | Steering note for the Fiscal Attachés meeting of 14 June 2021 | 07/06/2021 |
| WK 7538 2021 INIT | Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions | 07/06/2021 |
| WK 7524 2021 INIT | Overview of defensive measures applied by Member States | 07/06/2021 |
| WK 7521 2021 INIT | Overview of the defensive measures applied by Member States against jurisdictions on the EU list of non-cooperative jurisdictions for tax purposes | 07/06/2021 |
| WK 7516 2021 INIT | Note from the Commission services on criterion 3.2 | 07/06/2021 |
| WK 7507 2021 INIT | Progress Report – EU list and Annex II jurisdictions | 07/06/2021 |
| WK 7503 2021 INIT | Progress Report – Seychelles | 07/06/2021 |
| WK 7501 2021 INIT | Progress Report – Outcome of the discussion of the FHTP regarding jurisdictions in the scope of the EU list (criterion 2.1) | 07/06/2021 |
| WK 7332 2021 INIT | Steering note for the Fiscal Attachés meeting of 14 June 2021 | 03/06/2021 |
| WK 7246 2021 INIT | Draft ECOFIN report to the European Council on tax issues | 02/06/2021 |

| | | |
|--------------------|---|------------|
| WK 6089 2021 REV 3 | Code of Conduct Group (Business Taxation) - Report to the Council | 01/06/2021 |
| WK 6319 2021 REV 2 | Draft Council conclusions on the progress achieved by the Code of Conduct (Business Taxation) Group during the Portuguese Presidency | 01/06/2021 |
| WK 6962 2021 INIT | Draft Council conclusions on the progress achieved by the Code of Conduct (Business Taxation) Group during the Portuguese Presidency | 26/05/2021 |
| WK 6958 2021 INIT | 6-monthly report of the Code of Conduct Group (Business Taxation) to the Council | 26/05/2021 |
| WK 6986 2021 INIT | Letter from Thailand | 26/05/2021 |
| WK 6987 2021 INIT | EU list of non-cooperative jurisdictions for tax purposes: Report #46 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 1 May to 21 May 2021 | 26/05/2021 |
| WK 6985 2021 INIT | Letter from Oman | 26/05/2021 |
| WK 6984 2021 INIT | Draft letter to Uruguay - Silence procedure until 28 May, cob | 26/05/2021 |
| WK 6983 2021 INIT | Draft letter to Qatar - Silence procedure until 28 May, cob | 26/05/2021 |

| | | |
|-------------------|--|------------|
| WK 6982 2021 INIT | Draft letter to Panama - Silence procedure until 28 May, cob | 26/05/2021 |
| WK 6981 2021 INIT | Draft letter to Malaysia - Silence procedure until 28 May, cob | 26/05/2021 |
| WK 6979 2021 INIT | Draft letter to Hong Kong - Silence procedure until 28 May, cob | 26/05/2021 |
| WK 6978 2021 INIT | Draft letter to Costa Rica - Silence procedure until 28 May, cob | 26/05/2021 |
| WK 6988 2021 INIT | Letter from OACPS to the President of the European Council | 26/05/2021 |
| WK 6973 2021 INIT | Draft letter to Samoa - Silence procedure until 31 May, cob | 26/05/2021 |
| WK 6972 2021 INIT | Letter from Samoa | 26/05/2021 |
| WK 6971 2021 INIT | Letter from Turkey | 26/05/2021 |
| WK 6840 2021 INIT | Follow-up note after the informal videoconference of the Code of Conduct Group (Business Taxation) of 19 May 2021 | 21/05/2021 |

| | | |
|--------------------|--|------------|
| WK 6089 2021 REV 2 | Code of Conduct Group (Business Taxation) - Report to the Council | 20/05/2021 |
| WK 6319 2021 REV 1 | Draft Council conclusions on the progress achieved by the Code of Conduct (Business Taxation) Group during the Portuguese Presidency | 19/05/2021 |
| WK 6680 2021 INIT | Progress Report – British Virgin Islands | 19/05/2021 |
| WK 6660 2021 INIT | Follow-up note after the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 11 May 2021 | 19/05/2021 |
| WK 5911 2021 REV 1 | Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 19 May 2021 | 17/05/2021 |
| WK 6089 2021 REV 1 | Code of Conduct Group (Business Taxation) - Report to the Council | 17/05/2021 |
| WK 6361 2021 INIT | Monitoring compliance with 2017 Guidance on tax privileges related to special economic zones - Horizontal remarks regarding the completion of the questionnaire | 12/05/2021 |
| WK 4706 2021 REV 1 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - State of play | 12/05/2021 |
| WK 6319 2021 INIT | Draft Council conclusions on the progress achieved by the Code of Conduct (Business Taxation) Group during the Portuguese Presidency | 12/05/2021 |

| | | |
|-------------------|---|------------|
| WK 6334 2021 INIT | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Virgin Islands | 11/05/2021 |
| WK 6333 2021 INIT | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Turks and Caicos Islands | 11/05/2021 |
| WK 6332 2021 INIT | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Nauru | 11/05/2021 |
| WK 6331 2021 INIT | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Eswatini | 11/05/2021 |
| WK 6329 2021 INIT | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Cayman Islands | 11/05/2021 |
| WK 6327 2021 INIT | Progress Report - Follow-up on partnerships under criterion 2.2 | 11/05/2021 |
| WK 6326 2021 INIT | Template letter to Russia | 11/05/2021 |

| | | |
|--------------------|---|------------|
| WK 6029 2021 ADD 1 | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Chile | 11/05/2021 |
| WK 5870 2021 REV 1 | Steering note for the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 11 May 2021 | 10/05/2021 |
| WK 6240 2021 INIT | Foreign Sourced Income Exemption regime - Template letter | 10/05/2021 |
| WK 6237 2021 INIT | Note from the Commission services on Criterion 3.2 | 10/05/2021 |
| WK 6089 2021 INIT | Code of Conduct Group (Business Taxation) - Report to the Council | 10/05/2021 |
| WK 6037 2021 INIT | Draft text of a Resolution on a revised Code of Conduct for business taxation related to features of tax systems with general application that may have harmful effects | 07/05/2021 |
| WK 6031 2021 ADD 2 | Technical aspects of the monitoring process - Report #66 on day-to-day interactions with jurisdictions = Singapore | 05/05/2021 |
| WK 6031 2021 ADD 1 | Technical aspects of the monitoring process - Report #66 on day-to-day interactions with jurisdictions = British Virgin Islands | 05/05/2021 |

| | | |
|--------------------|---|------------|
| WK 6029 2021 ADD 3 | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Jersey | 05/05/2021 |
| WK 6029 2021 ADD 2 | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Eswatini | 05/05/2021 |
| WK 6028 2021 ADD 4 | Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions = Virgin Islands | 05/05/2021 |
| WK 6028 2021 ADD 3 | Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions = Singapore | 05/05/2021 |
| WK 6028 2021 ADD 2 | Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions = Isle of Man | 05/05/2021 |
| WK 6032 2021 INIT | Commission (DG TAXUD): Overview of the defensive measures applied by Member States against jurisdictions on the EU list of Non-Cooperative Jurisdictions for tax purposes | 05/05/2021 |

| | | |
|--------------------|---|------------|
| WK 6028 2021 ADD 1 | Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions = Hong Kong | 05/05/2021 |
| WK 6027 2021 ADD 1 | Technical aspects of the monitoring process - Report #63 on day-to-day interactions with jurisdictions = Cayman Islands | 05/05/2021 |
| WK 6031 2021 INIT | Technical aspects of the monitoring process - Report #66 on day-to-day interactions with jurisdictions | 05/05/2021 |
| WK 6030 2021 INIT | EU list of non-cooperative jurisdictions for tax purposes: Report #45 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 1 April to 30 April 2021 | 05/05/2021 |
| WK 6029 2021 INIT | Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions | 05/05/2021 |
| WK 6028 2021 INIT | Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions | 05/05/2021 |
| WK 6027 2021 INIT | Technical aspects of the monitoring process - Report #63 on day-to-day interactions with jurisdictions | 05/05/2021 |

| | | |
|---------------------|--|------------|
| WK 6024 2021 INIT | Technical aspects of the monitoring process - Report #62 on day-to-day interactions with jurisdictions | 05/05/2021 |
| WK 6023 2021 INIT | Technical aspects of the monitoring process - Report #61 on day-to-day interactions with jurisdictions | 05/05/2021 |
| WK 6021 2021 INIT | Letter from Maldives | 05/05/2021 |
| WK 5911 2021 INIT | Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 19 May 2021 | 04/05/2021 |
| WK 5876 2021 INIT | Standstill and rollback notifications from Croatia (HR016, HR017) | 03/05/2021 |
| WK 5870 2021 INIT | Steering note for the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 11 May 2021 | 03/05/2021 |
| WK 5161 2021 ADD 10 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Portugal) | 22/04/2021 |
| WK 5161 2021 ADD 9 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Poland) | 22/04/2021 |
| WK 5161 2021 ADD 8 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Lithuania) | 22/04/2021 |

| | | |
|--------------------|---|------------|
| WK 5161 2021 ADD 7 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Latvia) | 22/04/2021 |
| WK 5161 2021 ADD 6 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Italy) | 22/04/2021 |
| WK 5161 2021 ADD 5 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Hungary) | 22/04/2021 |
| WK 5161 2021 ADD 3 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (France) | 22/04/2021 |
| WK 5161 2021 ADD 4 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Croatia) | 22/04/2021 |
| WK 5161 2021 ADD 2 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Spain) | 22/04/2021 |
| WK 5161 2021 ADD 1 | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Bulgaria) | 22/04/2021 |
| WK 5456 2021 INIT | Follow-up note to the Fiscal Attachés meeting on 20 April 2021 | 22/04/2021 |
| WK 5161 2021 INIT | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones | 22/04/2021 |

| | | |
|--------------------|--|------------|
| | - Replies to questionnaire | |
| WK 4824 2021 REV 3 | Steering note for the Fiscal Attachés meeting on 20 April 2021 | 15/04/2021 |
| WK 5018 2021 INIT | Follow-up note after the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 13 April 2021 | 14/04/2021 |
| WK 4824 2021 REV 2 | Steering note for the Fiscal Attachés meeting on 20 April 2021 | 14/04/2021 |
| WK 5017 2021 INIT | Progress Report – EU list and Annex II jurisdictions | 14/04/2021 |
| WK 5016 2021 INIT | Screening of FSIE: progress reports' overview | 14/04/2021 |
| WK 5015 2021 INIT | Progress Report (FSIE) – Uruguay | 14/04/2021 |
| WK 5014 2021 INIT | Progress Report (FSIE) – Singapore | 14/04/2021 |
| WK 5013 2021 INIT | Progress Report (FSIE) – Qatar | 14/04/2021 |
| WK 5012 2021 INIT | Progress Report (FSIE) – Panama | 14/04/2021 |
| WK 5011 2021 INIT | Progress Report (FSIE) – Nauru | 14/04/2021 |
| WK 5010 2021 INIT | Progress Report (FSIE) – Maldives | 14/04/2021 |
| WK 5009 2021 INIT | Progress Report (FSIE) – Malaysia | 14/04/2021 |

| | | |
|--------------------|---|------------|
| WK 5008 2021 INIT | Progress Report (FSIE) – Hong Kong | 14/04/2021 |
| WK 5007 2021 INIT | Progress Report (FSIE) – Costa Rica | 14/04/2021 |
| WK 5006 2021 INIT | The EU list of non-cooperative jurisdictions for tax purposes - Assessment Russia | 14/04/2021 |
| WK 5005 2021 INIT | The EU list of non-cooperative jurisdictions for tax purposes - Assessment Mexico | 14/04/2021 |
| WK 5004 2021 INIT | The EU list of non-cooperative jurisdictions for tax purposes - Assessment Argentina | 14/04/2021 |
| WK 5001 2021 INIT | Questionnaire on defensive measures 2020-2021: responses by Member States | 14/04/2021 |
| WK 4824 2021 REV 1 | Steering note for the Fiscal Attachés meeting on 20 April 2021 | 13/04/2021 |
| WK 4824 2021 INIT | Steering note for the Fiscal Attachés meeting on 20 April 2021 | 12/04/2021 |
| WK 4462 2021 REV 1 | Steering note for the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 13 April 2021 | 09/04/2021 |
| WK 4706 2021 INIT | Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - State of play | 09/04/2021 |

| | | |
|-------------------|---|------------|
| WK 4651 2021 INIT | Draft text of a Resolution on a revised code of conduct for business taxation related to features of tax systems with general application that may have harmful effects | 07/04/2021 |
| WK 4609 2021 INIT | Outstanding questions on the extension of the scope of Code of Conduct to general features | 07/04/2021 |
| WK 4603 2021 INIT | EU list of non-cooperative jurisdictions for tax purposes: Report #44 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 1 March to 31 March 2021 | 06/04/2021 |
| WK 4601 2021 INIT | Letter to Vietnam | 06/04/2021 |
| WK 4600 2021 INIT | Letter to Tunisia | 06/04/2021 |
| WK 4599 2021 INIT | Letter to Thailand | 06/04/2021 |
| WK 4598 2021 INIT | Letter to Oman | 06/04/2021 |
| WK 4597 2021 INIT | Letter to Montserrat | 06/04/2021 |
| WK 4596 2021 INIT | Letter to Israel | 06/04/2021 |
| WK 4595 2021 INIT | Letter to Belize | 06/04/2021 |
| WK 4594 2021 INIT | Letter to Barbados | 06/04/2021 |

| | | |
|-------------------|---|------------|
| WK 4593 2021 INIT | Letter to Turkey | 06/04/2021 |
| WK 4592 2021 INIT | Letter to Saint Lucia | 06/04/2021 |
| WK 4591 2021 INIT | Letter from Trinidad and Tobago | 06/04/2021 |
| WK 4590 2021 INIT | Letter to Trinidad and Tobago | 06/04/2021 |
| WK 4589 2021 INIT | Letter from Macao | 06/04/2021 |
| WK 4587 2021 INIT | Letter to Macao | 06/04/2021 |
| WK 4586 2021 INIT | Letter from Chile | 06/04/2021 |
| WK 4460 2021 INIT | Note on a possible way forward regarding the extension of the geographical scope of the EU listing exercise | 31/03/2021 |
| WK 4462 2021 INIT | Steering note for the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 13 April 2021 | 31/03/2021 |
| WK 4302 2021 INIT | Assessment of the Lithuanian holding company regime | 29/03/2021 |
| WK 4119 2021 INIT | Follow-up note after the informal videoconference of the Code of Conduct Group (Business Taxation) of 23 March 2021 | 25/03/2021 |

| | | |
|--------------------|---|------------|
| WK 3848 2021 INIT | Draft letter to Saint Lucia - Silence procedure until 23 March, 17:00 | 17/03/2021 |
| WK 3847 2021 INIT | Letter from Saint Lucia | 17/03/2021 |
| WK 3134 2021 REV 1 | Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 23 March 2021 | 17/03/2021 |
| WK 3832 2021 INIT | Chair's note on the geographical scope of the EU listing | 17/03/2021 |
| WK 3795 2021 INIT | Note from the Commission services on Criterion 3.2 | 17/03/2021 |
| WK 3686 2021 INIT | Progress Report - Screening of Foreign Resource Income Exemption Regimes | 15/03/2021 |
| WK 3682 2021 INIT | Interaction between Member States' national lists and the EU list of non-cooperative jurisdictions | 15/03/2021 |
| WK 3681 2021 INIT | Prioritisation Table for third country screening | 15/03/2021 |
| WK 3220 2021 INIT | Draft letter to Vietnam - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3219 2021 INIT | Draft letter to Turkey - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3218 2021 INIT | Draft letter to Tunisia | 05/03/2021 |

| | | |
|-------------------|--|------------|
| | - Silence procedure until 11 March, cob | |
| WK 3217 2021 INIT | Draft letter to Trinidad and Tobago - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3216 2021 INIT | Draft letter to Thailand - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3215 2021 INIT | Draft letter to Oman - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3214 2021 INIT | Draft letter to Montserrat - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3213 2021 INIT | Draft letter to Macao - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3211 2021 INIT | Draft letter to Israel - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3210 2021 INIT | Draft letter to Belize - Silence procedure until 11 March, cob | 05/03/2021 |
| WK 3208 2021 INIT | Draft letter to Barbados | 05/03/2021 |

| | | |
|-------------------|---|------------|
| | - Silence procedure until 11 March, cob | |
| WK 3206 2021 INIT | Letter to Turkey | 05/03/2021 |
| WK 3205 2021 INIT | Letter to Saint Lucia | 05/03/2021 |
| WK 3204 2021 INIT | Letter to Dominica | 05/03/2021 |
| WK 3201 2021 INIT | Letter from Mauritius | 05/03/2021 |
| WK 3134 2021 INIT | Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 23 March 2021 | 05/03/2021 |
| WK 2967 2021 INIT | Further clarifications on the concept of Features of tax systems that have general application and that may have harmful effects | 02/03/2021 |
| WK 2876 2021 INIT | Steering note for the informal videoconference of the Code of Conduct subgroup on internal matters of 9 March 2021 | 01/03/2021 |
| WK 2776 2021 INIT | Draft letter to Turkey - Silence procedure until 3 March, 17:00 | 26/02/2021 |
| WK 2593 2021 INIT | Draft letter to Dominica - Silence procedure until 26 February, cob | 23/02/2021 |

| | | |
|--------------------|--|------------|
| WK 2443 2021 INIT | Draft letter to Saint Lucia - Silence procedure until 24 February, 17:00 | 19/02/2021 |
| WK 2171 2021 ADD 2 | Technical aspects of the monitoring process - Report #60 on day-to-day interactions with jurisdictions = Jersey | 19/02/2021 |
| WK 2171 2021 ADD 1 | Technical aspects of the monitoring process - Report #60 on day-to-day interactions with jurisdictions = Jordan | 19/02/2021 |
| WK 2171 2021 INIT | Technical aspects of the monitoring process - Report #60 on day-to-day interactions with jurisdictions | 15/02/2021 |
| WK 1879 2021 INIT | Follow-up note after the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 9 February 2021 | 09/02/2021 |
| WK 1787 2021 INIT | Follow-up note after the informal videoconference of the Code of Conduct Group (Business Taxation) of 1 February 2021 | 09/02/2021 |
| WK 1827 2021 INIT | Letter received from Jamaica | 09/02/2021 |
| WK 1616 2021 INIT | Letter to Samoa | 03/02/2021 |

| | | |
|--------------------|--|------------|
| WK 1542 2021 ADD 1 | Technical aspects of the monitoring process - Report #59 on day-to-day interactions with jurisdictions = Jersey | 03/02/2021 |
| WK 1615 2021 INIT | Letter from Samoa | 03/02/2021 |
| WK 1614 2021 INIT | Letter from Saint Lucia | 03/02/2021 |
| WK 1612 2021 INIT | EU list of non-cooperative jurisdictions for tax purposes: Report #42 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 19 January to 31 January 2021 | 03/02/2021 |
| WK 1518 2021 INIT | Further clarifications on the concept of Features of tax systems that have general application | 03/02/2021 |
| WK 1542 2021 INIT | Technical aspects of the monitoring process - Report #59 on day-to-day interactions with jurisdictions | 02/02/2021 |
| WK 1528 2021 INIT | Polish Notional Interest Deduction PL011 – Introduction of an anti-abuse measure | 02/02/2021 |
| WK 1527 2021 INIT | Croatia Notification 2020 Standstill exercise (HR 015 - HR 018) | 02/02/2021 |
| WK 1526 2021 INIT | Romania Notification 2020 Standstill exercise (RO 009 - RO 010) | 02/02/2021 |

| | | |
|--------------------|--|------------|
| WK 1531 2021 INIT | Steering note for the informal videoconference of the Code of Conduct subgroup on internal matters of 9 February 2021 | 02/02/2021 |
| WK 1490 2021 INIT | List of documents for the Fiscal Attachés meeting of 3 February 2021 | 02/02/2021 |
| WK 1449 2021 INIT | Draft EU list of non-cooperative jurisdictions for tax purposes | 01/02/2021 |
| WK 1445 2021 INIT | Letters from Maldives | 01/02/2021 |
| WK 1059 2021 REV 1 | Overview of standstill and rollback notifications for the year ending on 31/12/2020 | 01/02/2021 |
| WK 980 2021 REV 1 | Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 1 February 2021 | 29/01/2021 |
| WK 1313 2021 INIT | Follow-up note after the Fiscal Attachés meeting of 26 January 2021 | 29/01/2021 |
| WK 1310 2021 INIT | Draft COCG Report to the Council outlining information about updates of Annexes regarding specific jurisdictions, both listing and delisting | 29/01/2021 |
| WK 1308 2021 INIT | Letter to Seychelles | 29/01/2021 |
| WK 1277 2021 INIT | Draft letter to Samoa - Silence procedure until 1 February, 17:00 | 28/01/2021 |
| WK 1252 2021 INIT | Draft letter to Jamaica | 28/01/2021 |

| | | |
|-------------------|---|------------|
| | - Silence procedure until 29 January, 15:30 | |
| WK 1059 2021 INIT | Overview of standstill and rollback notifications for the year ending on 31/12/2020 | 26/01/2021 |
| WK 1107 2021 INIT | Note on criterion 3.2 | 26/01/2021 |
| WK 1041 2021 INIT | SEOI under criterion 2.2: start of exchanges | 25/01/2021 |
| WK 977 2021 INIT | Work programme under the Portuguese Presidency | 22/01/2021 |
| WK 968 2021 INIT | DRAFT 2021 QUESTIONNAIRE ON DEFENSIVE MEASURES | 22/01/2021 |
| WK 980 2021 INIT | Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 1 February 2021 | 22/01/2021 |
| WK 929 2021 INIT | Draft letter to Seychelles | 21/01/2021 |
| WK 759 2021 INIT | Letter received from Barbados | 19/01/2021 |
| WK 762 2021 INIT | Letter received from Seychelles | 19/01/2021 |
| WK 764 2021 INIT | Document from Taiwan | 19/01/2021 |
| WK 765 2021 INIT | EU list of non-cooperative jurisdictions for tax purposes: Report #41 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or | 19/01/2021 |

| | | |
|------------------|---|------------|
| | political aspects of the monitoring process for the period 1 January to 18 January 2021 | |
| WK 768 2021 INIT | Steering note for the Fiscal Attachés meeting of the Code of Conduct group (Business Taxation) on 22 January 2021 | 19/01/2021 |
| WK 766 2021 INIT | Draft Council conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes | 19/01/2021 |
| WK 634 2021 INIT | Draft CoCG Report to the Council | 15/01/2021 |
| WK 632 2021 INIT | Documents related to Annex 2 report (St. Lucia, Eswatini, Namibia) | 15/01/2021 |
| WK 630 2021 INIT | Draft letter to Maldives | 15/01/2021 |
| WK 629 2021 INIT | Draft letter to Samoa | 15/01/2021 |
| WK 628 2021 INIT | Progress report on jurisdictions on Annex II | 15/01/2021 |
| WK 626 2021 INIT | Progress report on jurisdictions on Annex I | 15/01/2021 |
| WK 625 2021 INIT | Progress Report – Dominica | 15/01/2021 |
| WK 624 2021 INIT | Progress Report – Jamaica | 15/01/2021 |
| WK 266 2021 INIT | Technical aspects of the monitoring process - Report #58 on day-to-day interactions with jurisdictions | 08/01/2021 |

| | | |
|-------------------|---|------------|
| | = Curaçao | |
| WK 264 2021 ADD 2 | Technical aspects of the monitoring process - Report #58 on day-to-day interactions with jurisdictions = Curaçao | 08/01/2021 |
| WK 264 2021 ADD 1 | Technical aspects of the monitoring process - Report #58 on day-to-day interactions with jurisdictions = Eswatini | 08/01/2021 |
| WK 261 2021 ADD 4 | Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions = Cayman Islands | 08/01/2021 |
| WK 261 2021 ADD 3 | Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions = Crown Dependencies | 08/01/2021 |
| WK 261 2021 ADD 2 | Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions = Guernsey | 08/01/2021 |
| WK 261 2021 ADD 1 | Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions | 08/01/2021 |

| | | |
|------------------|---|------------|
| | = Marshall Islands | |
| WK 260 2021 INIT | Letter received from Switzerland | 08/01/2021 |
| WK 253 2021 INIT | EU list of non-cooperative jurisdictions for tax purposes: Report #40 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 1 December to 31 December 2020 | 08/01/2021 |
| WK 264 2021 INIT | Technical aspects of the monitoring process - Report #58 on day-to-day interactions with jurisdictions | 08/01/2021 |
| WK 261 2021 INIT | Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions | 08/01/2021 |

Fiscal Counsellors/Attachés

| Reference Nr. | Creation Date | Subject |
|----------------------|----------------------|---|
| WK 8396 2021 INIT | 23/06/2021 | Commission proposal for a Council directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - Silence procedure |
| WK 7140 2021 INIT | 31/05/2021 | Presidency note to the HLWP on the VAT "Buy and Donate" proposal |
| WK 7118 2021 INIT | 28/05/2021 | Presidency note to the HLWP on VAT Rates |
| WK 6470 2021 INIT | 17/05/2021 | Note on the state of play in the negotiations in the OECD BEPS Inclusive Framework |
| WK 6400 2021 INIT | 12/05/2021 | Presidency note on European Data Protection Board (EDPB) Statement 04/21 on international agreements including transfers |
| WK 6038 2021 INIT | 06/05/2021 | Draft Council Implementing Decision authorising the Netherlands to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC - Silence procedure |
| WK 4612 2021 INIT | 07/04/2021 | Draft Council Implementing Decision authorising Croatia to apply a tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC |

| | | |
|-------------------|------------|--|
| | | - Silence procedure |
| WK 2517 2021 INIT | 22/02/2021 | Tax challenges arising from the digitalisation of the economy - state of play |
| WK 2439 2021 INIT | 19/02/2021 | VAT rates - Presentation by the Presidency made at the Working Party on Tax Questions informal videoconference of 18 February 2021 |
| WK 1665 2021 INIT | 04/02/2021 | Negotiations of administrative cooperation agreements with relevant non-EU countries in the area of VAT - Presentation by the Commission |
| WK 1278 2021 INIT | 28/01/2021 | Commission draft non-paper on establishing a basis for a possible future VAT Administrative Cooperation framework between the EU and the People's Republic of China |
| WK 1210 2021 INIT | 28/01/2021 | Commission non-paper regarding proceedings before the European Court of Human Rights in which the Commission intends to intervene as third party (ITALMODA MARIANO PREVITI and others v. the Netherlands (European Court of Human Rights, Application 16395/18)) |
| WK 1073 2021 INIT | 25/01/2021 | Draft Council Implementing Decision authorising the Netherlands to apply a reduced rate of taxation to electricity supplied to [charging stations for] electric vehicles in accordance with Article 19 of Directive 2003/96/EC - Silence procedure |

High Level Working Party on Taxation

| Reference Nr. | Creation Date | Subject |
|--------------------|---------------|--|
| WK 8579 2021 INIT | 28/06/2021 | VAT rates reform Presidency note - State of play following the Ecofin discussion |
| WK 8422 2021 INIT | 23/06/2021 | Presidency steering note for the informal videoconference of the members of the Working Party on Tax Questions (High Level) on 2 July 2021 |
| WK 6836 2021 REV 1 | 28/05/2021 | Tax provisions in non-tax dossiers: overview of the ongoing and recently closed dossiers |
| WK 7010 2021 INIT | 27/05/2021 | Draft ECOFIN report to the European Council on tax issues |
| WK 6838 2021 INIT | 21/05/2021 | Presidency steering note for the informal videoconference of the members of the High Level Working Party on taxation on 1 June 2021 |
| WK 6836 2021 INIT | 21/05/2021 | Tax provisions in non-tax dossiers: overview of the ongoing and recently closed dossiers |
| WK 6508 2021 INIT | 17/05/2021 | Draft ECOFIN report to the European Council on tax issues |
| WK 5731 2021 INIT | 28/04/2021 | Note from the Presidency on the state of play in the negotiations in the OECD BEPS Inclusive Framework |
| WK 5637 2021 INIT | 27/04/2021 | Presidency steering note for the informal videoconference of the members of the |

| | | |
|-------------------|------------|---|
| | | High Level Working Party on taxation on 5 May 2021 |
| WK 2822 2021 INIT | 26/02/2021 | European Court of Auditors' Special Report N° 03/2021 on exchanging tax information in the EU |
| WK 2594 2021 INIT | 23/02/2021 | Presidency steering note for the informal videoconference of the members of the High Level Working Party on taxation on 2 March 2021 |
| WK 2561 2021 INIT | 23/02/2021 | FATCA - Follow-up to the AOB item on the ECOFIN agenda |
| WK 1409 2021 INIT | 01/02/2021 | Fiscalis 2020 - Annual Progress Report 2019 |
| WK 1141 2021 INIT | 26/01/2021 | Presidency steering note for the informal videoconference of the members of the High Level Working Party on taxation on 2 February 2021 |
| WK 501 2021 INIT | 14/01/2021 | Portuguese Presidency - Presentation |
| WK 199 2021 INIT | 07/01/2021 | Informal videoconference of the Members of the High Level Working Party (Taxation) on 13 January 2021 |
| WK 21 2021 INIT | 04/01/2021 | Tax provisions in non-tax dossiers: overview |

Working Party on Tax Questions (Fiscalis)

| Reference Nr. | Creation Date | Subject |
|-------------------|---------------|---|
| WK 4111 2021 INIT | 24/03/2021 | Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Information from the Presidency |
| WK 4110 2021 INIT | 24/03/2021 | Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Final compromise text |
| WK 3969 2021 INIT | 19/03/2021 | Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Information from the Presidency |
| WK 3967 2021 INIT | 19/03/2021 | Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Information from the Presidency |

Working Party on Tax Questions (Indirect Taxation - Excise duties/Energy Taxation)

| Reference Nr. | Creation Date | Subject |
|----------------------|----------------------|---|
| WK 6067 2021 INIT | 06/05/2021 | Draft Council Implementing Decision authorising Denmark to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC - Silence procedure |
| WK 3821 2021 INIT | 17/03/2021 | Draft Council Regulation amending Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers |

Working Party on Tax Questions (Indirect Taxation - VAT)

| Reference Nr. | Creation Date | Subject |
|----------------------|----------------------|--|
| WK 6949 2021 INIT | 26/05/2021 | Commission proposal for a Council directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - Presidency compromise text |
| WK 6368 2021 INIT | 12/05/2021 | Presidency compromise on the Commission proposal for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax |
| WK 6310 2021 INIT | 11/05/2021 | Presidency steering note on Eurofisc |
| WK 6309 2021 INIT | 11/05/2021 | Strategy and Governance of Eurofisc (FPG 117) - Final report and recommendations |
| WK 6141 2021 INIT | 07/05/2021 | Commission proposal for a Council directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - Presidency compromise text |
| WK 5490 2021 INIT | 23/04/2021 | VAT rates proposal: Comments from the Slovak delegation on adaptation of the macroeconomic safeguard clause |
| WK 4987 2021 INIT | 14/04/2021 | Proposal for a Council Directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest |

| | | |
|-------------------|------------|--|
| | | - Presentation by the Commission |
| WK 4985 2021 INIT | 14/04/2021 | Evaluation of the special VAT scheme for travel agents - Presentation by the Commission |
| WK 4984 2021 INIT | 14/04/2021 | Proposal for a Council Directive amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive - Presentation by the Presidency |
| WK 4872 2021 INIT | 13/04/2021 | Presidency compromise on the Commission proposal for a Council directive amending Directive 2006/112/EC as regards rates of value added tax |
| WK 4676 2021 INIT | 08/04/2021 | Non-paper related to the reform of the VAT rates regime – adaptation of the macroeconomic safeguard clause |
| WK 4449 2021 INIT | 31/03/2021 | Proposal for a Council Directive amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive -Presidency paper |
| WK 4436 2021 INIT | 30/03/2021 | Draft Council Implementing Decision authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax |

| | | |
|-------------------|------------|--|
| WK 3724 2021 INIT | 16/03/2021 | Presidency discussion paper - VAT rates |
| WK 3721 2021 INIT | 16/03/2021 | Presidency discussion paper - VAT rates |
| WK 3720 2021 INIT | 16/03/2021 | Presidency steering note - VAT rates |
| WK 2217 2021 INIT | 16/02/2021 | Draft Council Implementing Decision authorising the United Kingdom in respect of Northern Ireland to apply a special measure derogating from Articles 16 and 168 of Directive 2006/112/EC on the common system of value added tax |
| WK 1864 2021 INIT | 09/02/2021 | Presidency discussion paper - VAT rates |
| WK 1281 2021 INIT | 29/01/2021 | VAT rates - Presentation |
| WK 1187 2021 INIT | 27/01/2021 | Proposal for a Council Directive amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive - Presentation by the Commission |
| WK 1131 2021 INIT | 26/01/2021 | Draft Council Implementing Decision amending Implementing Decision (EU) 2017/563 authorising the Republic of Estonia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax |
| WK 299 2021 INIT | 11/01/2021 | Presidency discussion paper - VAT rates |