



Council of the European Union  
General Secretariat

**Brussels, 10 September 2019**

**WK 9630/2019 INIT**

**LIMITE**

**FISC  
ECOFIN**

**WORKING PAPER**

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**MEETING DOCUMENT**

From:	General Secretariat of the Council
To:	Code of Conduct Group (Business Taxation)
Subject:	List of documents for the COCG meeting of 13 September 2019

<p style="text-align: center;"><b>LIST OF DOCUMENTS FOR THE COCG MEETING</b> <b>OF 13 SEPTEMBER 2019</b></p>
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**Draft agenda:** CM 3674/19

**1) Standstill review process**

- WK 8684/2019 LIMITE (Malta's new patent box: draft agreed description)

**2) The EU list of non-cooperative jurisdictions for tax purposes:**

a) Procedural and political aspects

- doc. 11980/19 EU RESTRICTED (Chair's note) and the following discussion documents referred to therein:
  - doc. 11994/19 EU RESTRICTED (Progress report on the USA)
  - WK 9393/2019 LIMITE (Progress report on Niue)
  - doc. 11565/19 EU RESTRICTED (Progress report on the Cook Islands - already discussed at subgroup level on 4 September 2019)
  - doc. 11997/19 ADD 1 EU RESTRICTED (Monitoring table - State of play with respect to the end 2019 deadline)
  - doc. 11482/19 EU RESTRICTED (Assessment of compliance)
  - doc. 10692/19 EU RESTRICTED (Progress report on Switzerland - already discussed at COCG level in July 2019)
  - doc. 11777/1/19 REV 1 EU RESTRICTED (Progress report on the Cayman Islands: new version compared to the version examined at subgroup level on 4 September 2019)
  - doc. 11945/19 EU RESTRICTED (Progress report on Mauritius)
  - doc. 11946/19 EU RESTRICTED (Progress report on Namibia)
  - WK 9408/2019 LIMITE (other updates to Annex II)
  - WK 8809/2019 REV 1 LIMITE (revised draft guidance on foreign source income exemption regimes)
    - WK 9614/2019 LIMITE (Amendments proposed by the FR delegation to WK 8809/2019 REV 1 following discussions at the COCG subgroup on 4 September 2019)

- A preliminary discussion on the reflection paper by the Commission services (doc. 11997/19 + ADD 2 EU RESTRICTED) will be held after discussing the Chair's note.

**For background only:**

*Progress reports already discussed at subgroup level and simply requiring endorsement at COCG level (no new presentation):*

- *Eswatini: doc. 10624/19 EU RESTRICTED*
- *Belize: doc. 10789/19 EU RESTRICTED*
- *Cabo Verde: doc. 11563/19 EU RESTRICTED*
- *UAE: doc. 11742/19 EU RESTRICTED*
- *Marshall Islands: doc. 11743/19 EU RESTRICTED*

*Chair's report #27 (doc. 10904/19 EU RESTRICTED) and annexes:*

- *ADD 1: Marshall Islands*
- *ADD 2: UAE*
- *ADD 3: Taiwan*
- *ADD 4: Belize*
- *WK 8870/2019: Letter from ACP Group*
- *WK 8871/2019: PRES response to ACP Group*

*Chair's report #28 (doc. 11759/19 EU RESTRICTED) and annexes:*

- *ADD 1-2: Samoa*
- *ADD 3-5: Taiwan*
- *ADD 6: Trinidad and Tobago*
- *ADD 7: Costa Rica*
- *ADD 8: USA*
- *WK 9188/2019: Bosnia and Herzegovina*
- *WK 9192/2019: Marshall Islands*
- *WK 9316/2019: Dominica*
- *WK 9228/2019: new letter from the ACP Group*

b) Urgent technical issues: progress reports on specific jurisdictions

- doc. 11993/19 EU RESTRICTED (Progress report on Curaçao)

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