

## COUNCIL OF THE EUROPEAN UNION

## Brussels, 18 June 2013

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## **FISC 130**

## **NOTE**

from:	General Secretariat
to:	Coreper/Council
Subject:	Code of Conduct (Business Taxation)
J	- Draft Council Conclusions

- 1. The Code of Conduct Group has prepared a report on work carried out during the Irish Presidency (doc. 11133/13). As usual, this report should be accompanied by the Council Conclusions as set out below.
- 2. The Permanent Representatives Committee is therefore invited to suggest that the Council adopts the following conclusions:

"With regard to the Code of Conduct (Business Taxation), the Council:

- welcomes the progress achieved by the Code Group during the Irish Presidency as set out in its report;
- asks the Group to continue monitoring standstill and the implementation of the rollback as well as its work under the Work Package 2011;

- encourages the Commission to continue discussions with Switzerland as set out in the Group's Report and to keep the Group regularly informed of the progress;
- invites the Group to continue its consideration of the draft guidance against hybrid entity mismatch planning under the Lithuanian Presidency;

- invites the Group to report back on its work to the Council by the end of the Lithuanian Presidency."