



**COUNCIL OF  
THE EUROPEAN UNION**  
  
**GENERAL SECRETARIAT**

**Brussels, 25 February 2014**

**CM 1780/14**

**FISC  
ECOFIN**

**COMMUNICATION**

**NOTICE OF MEETING AND PROVISIONAL AGENDA**

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|-----------|-------------------------------------------------------------|
| Contact:  | secretariat.dgg-fisc@consilium.europa.eu                    |
| Tel./Fax: | +32.2-281.2892                                              |
| Subject:  | Working Party on Tax Questions - Direct Taxation            |
| Date:     | 6 March 2014                                                |
| Time:     | 10.00                                                       |
| Venue:    | COUNCIL<br>LEX BUILDING<br>Rue de la Loi 145, 1048 BRUSSELS |

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The Working Party on Tax Questions - Direct Taxation will meet on Thursday 6 March 2014 at 10.00 a.m.

Agenda reads as follows:

1. Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB) - continuation of the examination on the technical aspects of the base according to the compromise proposal
  - doc. 14768/13 FISC 181
  - doc. 14769/13 FISC 182
- a) Depreciation (Articles 36 and 39)
- b) Interest Limitation Rule - Follow up (Article 14a)

- c) Losses - Follow up (Article 43)
- d) Leasing (Article 34)
- e) Tax Credit (Article 76)

2. Any Other Business.

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NB: Council documents are available on Extranet. A limited stock of documents produced immediately prior to the meeting will be available in the meeting room. Room attendants will provide copies on request at the earliest opportunity.