



Council of the European Union  
General Secretariat

Brussels, 21 March 2017

CM 2126/17

FISC  
ECOFIN

### COMMUNICATION

#### **NOTICE OF MEETING AND PROVISIONAL AGENDA**

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Subject: Code of Conduct Group (Business Taxation) - Subgroup on third and fourth criteria - **MORNING ONLY**

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Date: 3 April 2017  
Time: 10.00  
Venue: COUNCIL  
EUROPA BUILDING  
Rue de la Loi 155, 1048 BRUSSELS

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The Subgroup of the Code of Conduct Group will meet on Monday, 3 April 2016 at 10.00 a.m. (**MORNING ONLY**). Agenda reads as follows:

1. Draft Guidance on Tax privileges related to Special Economic Zones
2. Draft Guidance on the interpretation of the fourth criterion
3. Third criterion: application of the nexus approach to non-IP regimes
  - Exchange of views
4. Any other business

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NB: Council documents are available on Delegates Portal. 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.