



**COUNCIL OF
THE EUROPEAN UNION**

GENERAL SECRETARIAT

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**FISC
ECOFIN**

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Working Party on Tax Questions - Direct Taxation

Date: 8 April 2014
Time: 10.00
Venue: COUNCIL
LEX BUILDING
Rue de la Loi 145, 1048 BRUSSELS

The Working Party on Tax Questions - Direct Taxation will meet on Tuesday 8 April 2014 at 10.00 a.m.

Agenda reads as follows:

1. Proposal for a Council Directive amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States
 - Presidency's Compromise Proposal
(doc. 7961/14 FISC 54)

2. 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)
3. Any Other Business.

N.B.: Point 2 is likely to be treated in the afternoon session.

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.