



**COUNCIL OF
THE EUROPEAN UNION**

GENERAL SECRETARIAT

Brussels, 16 December 2013

CM 5698/13

**FISC
ECOFIN**

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	secretariat.dgg-fisc@consilium.europa.eu
Tel./Fax:	+32.2-281.6917
Subject:	Working Party on Tax Questions - Direct Taxation
Date:	7 January 2014
Time:	10.00
Venue:	COUNCIL JUSTUS LIPSIUS BUILDING Rue de la Loi 175, 1048 BRUSSELS

The Working Party on Tax Questions - Direct Taxation will meet on Tuesday 7 January 2014 at 10.00 a.m. in order to continue examination on the technical aspects of the base according to the compromise proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB)

(doc. 14768/13 FISC 181
doc. 14769/13 FISC 182)

Agenda reads as follows:

1. Examination of further CCCTB definitions (article 4).
2. Measurement methods for inventories and work in progress (article 21).
3. Interest Limitation Rule (article 14a).
4. Provisions (article 25).

5. Bad Debts Deductions (article 27).
 6. Losses (article 43).
 7. Any Other Business.
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NB: Delegates requiring day badges to attend meetings should consult document 14387/1/12 REV 1 on how to obtain them.