



Brussels, 4 July 2018

CM 3299/18

FISC  
ECOFIN

### COMMUNICATION

#### NOTICE OF MEETING AND PROVISIONAL AGENDA

---

Contact: andreas.strub@consilium.europa.eu

Tel./Fax: +32.2-281.83.21

---

Subject: Code of Conduct Group (Business Taxation)

---

Date: 24 July 2018

Time: 10.00

Venue: COUNCIL

EUROPA BUILDING

Rue de la Loi 155, 1048 BRUSSELS

---

The Code of Conduct Group (Business Taxation) will meet on Tuesday, 24 July 2018 at 10.00 a.m.  
Agenda reads as follows:

1. Appointment of Vice-Chairs
2. Work Programme during the Austrian Presidency
3. Revision of the 1997 mandate of the Code of Conduct Group: exchange of views
4. Standstill review processes
  - a) (poss.) Croatia: agreed description of the HR012 regime
  - b) Lithuania: agreed description of the LT006 regime
  - c) (poss.) Lithuania: agreed description of the LT007 regime
  - d) Poland: draft assessment of the PL006 regime

- e) (poss.) Romania: agreed description of the RO008 regime
  - f) Slovakia: draft assessment of the SK007 regime (patent box)
  - g) Other updates
5. Rollback review process:
- a) Patent boxes: update on the ES021, ES022, ES023 and FR053 regimes
  - b) Hungary: update on the HU007 regime
  - c) UK/Gibraltar: update on the UK020 regime
6. Monitoring of the implementation of the 2000 Guidance on standstill and rollback for finance branches, holding companies and headquarters: follow-up
7. External strategy of the EU
- a) International developments
  - b) The EU list of non-cooperative jurisdictions for tax purposes
    - (poss.) Assessment of new commitments
    - Response by Palau to the questionnaire on criterion 2.2: draft assessment
    - Monitoring process: procedural and political aspects
    - Monitoring process: urgent technical issues
8. TAX3 Committee: follow-up on the questions received and request for access to documents
9. Any other business

---

NB: Council documents are available on Delegates Portal. Room attendants will provide copies on request at the earliest opportunity.