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FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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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) Lithuania: agreed description of the LT006 regime
 - b) Poland: draft assessment of the PL006 regime
 - c) Slovakia: draft assessment of the SK007 regime (patent box)
 - d) 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
 - Further coordination of defensive measures in the tax area: follow-up to the meeting of the subgroup on third countries of 10 July 2018
 - 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.