



Brussels, 6 September 2018

CM 4024/18

FISC
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COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Code of Conduct Group (Business Taxation)

Date: 21 September 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 Friday, 21 September 2018 at 10.00 a.m. Agenda reads as follows:

1. Standstill review process

- Belgium's notional interest deduction regime (BE018): agreed description
- Croatia's ordinance on advance pricing agreements (HR012): update
- Lithuania's patent box (LT007): update
- Romania's profit tax exemption for R&D activities (RO008): update
- Slovakia's exemption of capital gains (SK008): update

2. Rollback review process

- France's patent box (FR053): update
- Spain's national and regional patent boxes (ES021, ES022 and ES023): update
- Gibraltar's treatment of asset holding companies (UK020): update

3. The EU list of non-cooperative jurisdictions for tax purposes
 - Assessment of new commitments
 - Assessment of new potentially harmful regimes
 - Monitoring process: procedural and political aspects
4. European Parliament's Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3)
 - Follow-up on the written questions received
 - Preparation of the 10 October 2018 TAX3 hearing
5. Transparency of the Code of Conduct Group's work
6. Any other business.

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