



Brussels, 5 November 2018

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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: 15 November 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 Thursday, 15 November 2018 at 10.00 a.m. Agenda reads as follows:

1. Standstill review process
 - Member States' notional interest deduction regimes (BE018-CY020-IT019-MT014-PT018): draft assessments
 - Gibraltar's tax treatment of trading rents: follow-up to the last meeting
2. Rollback review process
 - France's old patent box (FR053): update
 - (poss.) Navarra's new patent box (ES022): draft assessment
 - Rollback of Spain' old patent box regimes: update

3. Monitoring of the implementation of the Guidance on standstill and rollback
 - Overview of delegations' responses to the questionnaire
4. Multiannual work package: follow-up on transfer pricing issues:
5. The EU list of non-cooperative jurisdictions for tax purposes
 - International developments
 - Issues related to the listing and de-listing process:
 - a) End of the general "two out of three" exception
 - b) Newly identified regimes
 - Identification of new regimes
 - Draft assessment(s)
 - c) Follow-up to the subgroup meeting of 14 November 2018: oral update by the Presidency
 - Monitoring process: procedural and political aspects
 - Updates to Annex II of the 5 December 2017 Council conclusions: draft assessment
6. Draft 6-month progress report to the December 2018 ECOFIN Council
7. Draft Council conclusions on the draft 6-month progress report
8. Chair of the Code of Conduct Group
9. Any other business

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