



Council of the
European Union

Brussels, 26 November 2018
(OR. en)

14364/18
COR 1

FISC 481
ECOFIN 1059

REPORT

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: Code of Conduct Group (Business Taxation)
– Report to the Council
= Endorsement

In document ST 14364/18 INIT:

- on page 11, the third bullet point of paragraph 47 should read as follows: "Australia - AU001: Offshore banking unit (under FHTP monitoring, in the process of being amended);"
- on page 13, the following new bullet point should be added under paragraph 48 (after the first bullet point): "Curaçao's CW005 regime is harmful;"
- on page 21, the following new bullet point should be added under paragraph 70 (after the fourth bullet point): "Panama: Foreign Owned Call Centres (PA005);"