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FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Code of Conduct Group (Business Taxation) - Subgroups on internal and external issues

Date: 4 September 2019

Time: 10.00

Venue: COUNCIL
EUROPA BUILDING
Rue de la Loi 155, 1048 BRUSSELS

Subgroup on internal issues

1. Draft Guidance on notional interest deduction regimes

- Adoption

2. Standstill review process

- Malta's new patent box (MT015): draft agreed description

Subgroup on external issues

3. The EU list of non-cooperative jurisdictions for tax purposes

- a) Screening process:
 - Update
- b) Monitoring of the implementation of the commitments taken by jurisdictions:
 - Progress reports on specific jurisdictions
- c) Defensive measures in tax area: draft guidance
 - Exchange of views
- d) Follow up on Collective Investment Vehicles (CIVs)
- e) Criterion 2.2: scoping issue of partnerships
- f) Draft guidance on foreign source income exemption regimes

4. Any other business.

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