



Brussels, 2 October 2019

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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: 16 October 2019

Time: 10.00

Venue: COUNCIL

LEX BUILDING

Rue de la Loi 145, 1048 BRUSSELS

Subgroup on internal issues

1. Draft Guidance on notional interest deduction regimes

- Exchange of views

2. Standstill review process

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

Subgroup on external issues

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

a) Screening process

- Foreign source income exemption regimes: first screening results

- b) Monitoring of the implementation of commitments taken by jurisdictions
 - Progress reports on specific jurisdictions
 - Update on collective investment vehicles (CIVs)
 - c) Monitoring of legislative changes in jurisdictions under criterion 2.2
 - Progress reports on specific jurisdictions
 - 4. **Defensive measures in the tax area: draft guidance**
 - Exchange of views
 - 5. **Any other business.**
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NB: Council documents are available on Delegates Portal. Room attendants will provide copies on request at the earliest opportunity.