



Brussels, 13 February 2020

CM 1522/20

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Code of Conduct Group (Business Taxation)

Date: 2 March 2020

Time: 10.00

Venue: COUNCIL

EUROPA BUILDING

Rue de la Loi 155, 1048 BRUSSELS

1. Standstill review process: agreed descriptions

- a) *Germany: Regulation for the promotion of R&D (DE015)*
- b) *Italy: amendments to the patent box regime (IT020)*
- c) *Italy: amendments to the notional interest deduction regime (IT021)*

2. Rollback review process: updates

- a) *Lithuania: holding company regime (LT008)*
- b) *Poland: Investment Zone regime (PL013)*
- c) *Poland: notional interest deduction regime (PL011)*

3. Monitoring of the implementation of the 2016 COCG 'Guidelines on the conditions and rules for the issuance of tax rulings'

- *Overview of Member States' responses to the agreed questionnaire*

4. Follow up to the AOB item at the December 2019 ECOFIN Council
 - *Draft questionnaire*
5. The EU list of non-cooperative jurisdictions for tax purposes: political and procedural aspects
6. Any other business.

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