



Council of the European Union
General Secretariat

Brussels, 13 February 2020

CM 1522/20

FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact: andreas.strub@consilium.europa.eu
Tel./Fax: +32.2-281.83.21

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.