



Council of the European Union  
General Secretariat

Brussels, 5 November 2019

CM 4528/1/19  
REV 1

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: 14 November 2019

Time: 10.00

Venue: COUNCIL

JUSTUS LIPSIUS BUILDING

Rue de la Loi 175, 1048 BRUSSELS

---

#### **1. Standstill and rollback review process**

- Changes to Cyprus' notional interest deduction regime (CY020): state of play
- Rollback of Lithuania's holding company regime (LT008): state of play
- Monitoring of the actual effects of some regimes: follow-up to the last meeting
- New round of standstill and rollback notifications

#### **2. Monitoring of the implementation of past COCG guidance**

- Monitoring of the implementation of the 2013 Guidance on intermediate (financing, licensing) companies: final draft assessment

– Monitoring of the implementation of the 2016 Guidelines on the conditions and rules for the issuance of tax rulings - standard requirements for good practice by Member States: draft questionnaire

**3. The EU list of non-cooperative jurisdictions for tax purposes: procedural and political aspects**

- a) Screening process outcome
- b) Procedural and political aspects
- c) Defensive measures in the tax area: draft guidance
- d) Urgent technical issues: progress reports on specific jurisdictions

**4. Draft 6-month progress report to the December 2019 ECOFIN Council**

**5. Draft Council conclusions on the 6-month progress report**

**6. Any other business.**

---

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