



Council of the European Union
General Secretariat

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COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	ecofin2b taxpolicy@consilium.europa.eu
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Subject:	Working Party on Tax Questions (Direct Taxation)
Date:	29 September 2023
Time:	10:00
Venue:	COUNCIL JUSTUS LIPSIUS BUILDING Rue de la Loi 175, 1048 BRUSSELS

Format: 2 + 2

Proposals for:

- Council Directive establishing a Head Office Tax System for micro, small and medium sized enterprises (HOT)
- Council Directive on transfer pricing
- Council Directive on Business in Europe: Framework for Income Taxation (BEFIT)
- *presentation by the Commission of the proposals and of the impact assessment reports*

NB: Council documents are available on Delegates Portal.