



**Brussels, 26 January 2021
(OR. en)**

5456/21

**FISC 5
ECOFIN 48**

INFORMATION NOTE

From: General Secretariat of the Council
To: Delegations
Subject: List of working papers (WK) distributed to delegations in the period July - December 2020

The working papers (WK) as listed in the Annex have been distributed by the General Secretariat of the Council in the period July - December 2020 to the delegations of the following Council preparatory bodies:

- Code of Conduct Group (business taxation) and its subgroups;
- Fiscal Counsellors/Attachés;
- High Level Working Party on Taxation;
- Working Party on Tax Questions (direct taxation and indirect taxation).

Code of Conduct Group (Business Taxation)

Reference Nr.	Creation Date	Subject
WK 14783 2020 INIT	16/12/2020	COCG Chair's note - Work under the COCG in January and February 2021
WK 13570 2020 INIT	25/11/2020	SEOI under criterion 2.2 - Completion of opt-in notification template
WK 12873 2020 INIT	13/11/2020	6-monthly report of the Code of Conduct Group (business taxation) to the Council
WK 12848 2020 INIT	13/11/2020	6-monthly report of the Code of Conduct Group (business taxation) to the Council - Revised draft
WK 12391 2020 INIT	06/11/2020	Code of Conduct Group (Business Taxation) - Report to the Council
WK 12390 2020 INIT	06/11/2020	COCG: working methods
WK 12385 2020 INIT	06/11/2020	Steering note for the informal videoconference of the Code of Conduct Group (business taxation) of 13 November 2020
WK 12377 2020 INIT	06/11/2020	General features of tax systems
WK 12375 2020 INIT	06/11/2020	- Revised draft mandate
WK 12345 2020 INIT	05/11/2020	Technical aspects of the monitoring process

			- Report #54 on day-to-day interactions with jurisdictions = Turks and Caicos Islands
WK 12343 2020 INIT	05/11/2020		Technical aspects of the monitoring process - Report #54 on day-to-day interactions with jurisdictions = Cayman Islands
WK 11918 2020 REV 1	03/11/2020		Code of Conduct (business taxation) mandate
WK 12094 2020 INIT	30/10/2020		Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones
WK 11946 2020 INIT	29/10/2020		Steering note for the informal videoconference of the Code of Conduct subgroup of 3 November 2020
WK 11918 2020 INIT	28/10/2020		Code of Conduct (business taxation) mandate
WK 11258 2020 REV 1	20/10/2020		Code of Conduct (business taxation) mandate
WK 11283 2020 INIT	16/10/2020		Steering note for the informal videoconference of the Code of Conduct subgroup of 23 October 2020
WK 11258 2020 INIT	16/10/2020		Code of Conduct (business taxation) mandate
WK 11161 2020 INIT	15/10/2020		Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones
WK 10651 2020 REV 1	14/10/2020		Monitoring of the actual effects of individual measures

			– PT018 – Notional interest deduction measure (NID)
WK 10653 2020 INIT	06/10/2020		Revision of the mandate of the Code of Conduct Group (Business Taxation) through a staged approach - Discussion paper
WK 10651 2020 INIT	06/10/2020		Monitoring of the actual effects of individual measures – PT018 – Notional interest deduction measure (NID)
WK 10554 2020 INIT	05/10/2020		Follow-up note after the informal videoconference of the Code of Conduct Group (Business Taxation) of 13 October 2020
WK 10553 2020 INIT	05/10/2020		Steering note for the informal videoconference of the Code of Conduct Group (business taxation) on 13 October 2020
WK 9928 2020 INIT	22/09/2020		Bosnia and Herzegovina - Deposit of the instrument of ratification of MAC
WK 9927 2020 INIT	22/09/2020		Bermuda - Guidance Notes on Economic Substance Requirements for Bermuda
WK 9926 2020 INIT	22/09/2020		Bahrain - Adoption of Economic Substance Guidelines
WK 9917 2020 INIT	22/09/2020		The EU list of non-cooperative jurisdictions for tax purposes: follow-up note by the Presidency after the Fiscal Attachés meeting of 21 September 2020
WK 9802 2020 INIT	18/09/2020		List of documents and order of items to be discussed at the Fiscal Attachés meeting of 21 September 2020

WK 9557 2020 INIT	15/09/2020	Preliminary assessment - Compliance with 2016 guidelines on the conditions and rules for the issuance of tax rulings
WK 2873 2020 REV 1 COR 1 ADD 1	15/09/2020	Questionnaire on 2016 Guidelines on the Conditions and Rules for the Issuance of Tax rulings – Standard requirements for Good Practice by Member States – Compilation of Member States' additional clarifications
WK 2873 2020 REV 1 COR 1	15/09/2020	Questionnaire on 2016 Guidelines on the Conditions and Rules for the Issuance of Tax rulings – Standard requirements for Good Practice by Member States – Compilation of Member States' Responses (Revised table)
WK 2871 2020 REV 2	14/09/2020	Questionnaire on 2016 Guidelines on the Conditions and Rules for the Issuance of Tax rulings – Standard requirements for Good Practice by Member States – Overview table (State of play as of 14 September 2020)
WK 9512 2020 INIT	14/09/2020	Monitoring of the actual effects of individual measures
WK 9509 2020 INIT	14/09/2020	Measure CY020 – Notional Interest Deduction (Deduction on new capital)
WK 7830 2020 INIT	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions = Bahrain
WK 7743 2020 INIT	14/07/2020	Commission Recommendation of 14.7.2020 on making State financial support to undertakings in the

			Union conditional on the absence of links to non-cooperative jurisdictions
WK 7524 2020 INIT	09/07/2020		Follow-up note to the informal videoconference of the Code of Conduct Group (business taxation) on 8 July 2020
WK 7081 2020 REV 1	02/07/2020		Steering note for the informal videoconference on 8 July 2020
WK 2873 2020 REV 1	01/07/2020		Questionnaire on 2016 Guidelines on the Conditions and Rules for the Issuance of Tax rulings – Standard requirements for Good Practice by Member States – Compilation of Member States' Responses (Revised table)
WK 2871 2020 REV 1	01/07/2020		Questionnaire on 2016 Guidelines on the Conditions and Rules for the Issuance of Tax rulings – Standard requirements for Good Practice by Member States – Overview table (State of play as of 29 June 2020)
WK 7019 2020 INIT	29/06/2020		Preliminary assessment - Compliance with 2016 Guidelines on the conditions and rules for the Issuance of Tax Rulings
WK 7018 2020 INIT	29/06/2020		Procedural/political aspects of the monitoring process: - Report #36 on interactions with jurisdictions = Thailand
WK 7017 2020 INIT	29/06/2020		Poland - Co-operative compliance program for large taxpayers (PL014)

Reference	Creation date	Subject
EU-R WK 14989 2020 INIT	28/12/2020	Letter from Turkey
EU-R WK 14990 2020 INIT	28/12/2020	Letter from Maldives
EU-R WK 14914 2020 INIT	18/12/2020	Draft letter to Saint Lucia - Silence procedure until 22 December, 10:00
EU-R WK 14778 2020 INIT	16/12/2020	Draft letter to Switzerland - Silence procedure until 18 December, 10:00
EU-R WK 14777 2020 INIT	16/12/2020	Draft letter to Turkey - Silence procedure until 18 December, 10:00
EU-R WK 14565 2020 INIT	11/12/2020	Letter from Saint Lucia
EU-R WK 14563 2020 INIT	11/12/2020	Draft letter to Namibia - Silence procedure until 15 December, 17:00
EU-R WK 14454 2020 INIT	09/12/2020	Document received from the Republic of the Marshall Islands
EU-R WK 14455 2020 INIT	09/12/2020	Letter received from Samoa
EU-R WK 14453 2020 INIT	09/12/2020	Follow-up note after the Fiscal Attachés meeting of 8 December 2020

EU-R WK 14170 2020 ADD 4	03/12/2020	Technical aspects of the monitoring process - Report #56 on day-to-day interactions with jurisdictions = Turks and Caicos Islands
EU-R WK 14170 2020 ADD 3	03/12/2020	Technical aspects of the monitoring process - Report #56 on day-to-day interactions with jurisdictions = Seychelles
EU-R WK 14170 2020 ADD 2	03/12/2020	Technical aspects of the monitoring process - Report #56 on day-to-day interactions with jurisdictions = Guernsey
EU-R WK 14170 2020 ADD 1	03/12/2020	Technical aspects of the monitoring process - Report #56 on day-to-day interactions with jurisdictions = Cayman Islands
EU-R WK 14170 2020 INIT	03/12/2020	Technical aspects of the monitoring process - Report #56 on day-to-day interactions with jurisdictions
EU-R WK 14057 2020 ADD 1	03/12/2020	Saint Lucia - Economic Substance (Amendment) Act
EU-R WK 14070 2020 REV 1	02/12/2020	Steering note for the Fiscal Attachés meeting of the Code of Conduct group (business taxation) on 8 December 2020

EU-R WK 14057 2020 INIT	02/12/2020	Progress Report – Saint Lucia
EU-R WK 14059 2020 INIT	02/12/2020	Progress Report – Australia, Jordan, Maldives, Morocco, Namibia
EU-R WK 14061 2020 INIT	02/12/2020	Note on criterion 3.2
EU-R WK 14065 2020 INIT	02/12/2020	Draft Commitment letter on criterion 3.2
EU-R WK 14070 2020 INIT	02/12/2020	Steering note for the informal videoconference of the Code of Conduct subgroup on 8 December 2020
EU-R WK 13706 2020 INIT	26/11/2020	EU list of non-cooperative jurisdictions for tax purposes: Report #39 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 1 October to 30 November 2020
EU-R WK 13702 2020 INIT	26/11/2020	Barbados - Exchange of letters
EU-R WK 13704 2020 INIT	26/11/2020	Letter received from Namibia
EU-R WK 13705 2020 ADD 1	26/11/2020	Technical aspects of the monitoring process - Report #55 on day-to-day interactions with jurisdictions = Bermuda
EU-R WK 13705 2020 INIT	26/11/2020	Technical aspects of the monitoring process

			- Report #55 on day-to-day interactions with jurisdictions
EU-R WK 13554 2020 INIT	24/11/2020		Letter received from Turkey
EU-R WK 12335 2020 ADD 6	05/11/2020		Technical aspects of the monitoring process - Report #54 on day-to-day interactions with jurisdictions = Uruguay
EU-R WK 12335 2020 ADD 5	05/11/2020		Technical aspects of the monitoring process - Report #54 on day-to-day interactions with jurisdictions = Seychelles
EU-R WK 12335 2020 ADD 4	05/11/2020		Technical aspects of the monitoring process - Report #54 on day-to-day interactions with jurisdictions = Panama
EU-R WK 12335 2020 ADD 3	05/11/2020		Technical aspects of the monitoring process - Report #54 on day-to-day interactions with jurisdictions = Marshall Islands
EU-R WK 12335 2020 ADD 2	05/11/2020		Technical aspects of the monitoring process - Report #54 on day-to-day interactions with jurisdictions = Cayman Islands

EU-R WK 12335 2020 ADD 1	05/11/2020	Technical aspects of the monitoring process - Report #54 on day-to-day interactions with jurisdictions = Bermuda
EU-R WK 12335 2020 INIT	05/11/2020	Technical aspects of the monitoring process - Report #54 on day-to-day interactions with jurisdictions
EU-R WK 12332 2020 INIT	05/11/2020	The EU list of non-cooperative jurisdictions for tax purposes - Progress Report - Korea
EU-R WK 11511 2020 ADD 2	21/10/2020	Progress Report – United Arab Emirates
EU-R WK 11511 2020 ADD 1	21/10/2020	Progress Report – United Arab Emirates
EU-R WK 11520 2020 INIT	21/10/2020	Steering note - Fiscal Attachés (Code of Conduct Group (business taxation)) meeting of 27 October 2020
EU-R WK 11518 2020 INIT	21/10/2020	Progress Report – Saint Lucia
EU-R WK 11513 2020 INIT	21/10/2020	Progress Report – Switzerland
EU-R WK 11511 2020 INIT	21/10/2020	Progress Report – United Arab Emirates
EU-R WK 11509 2020 INIT	21/10/2020	SEOI and monitoring of jurisdictions under criterion 2.2 - Follow up to FHTP meeting

EU-R WK 11505 2020 INIT	21/10/2020	Progress Report – Screening of Foreign Sourced Income Exemption Regimes
EU-R WK 10850 2020 INIT	09/10/2020	Letter to Oman
EU-R WK 10849 2020 INIT	09/10/2020	Letter to Cayman Islands
EU-R WK 10848 2020 INIT	09/10/2020	Letter to Barbados
EU-R WK 10846 2020 INIT	09/10/2020	Letter to Anguilla
EU-R WK 10835 2020_ADD 5	09/10/2020	Technical aspects of the monitoring process - Report #53 on day-to-day interactions with jurisdictions = Oman
EU-R WK 10835 2020_ADD 4	09/10/2020	Technical aspects of the monitoring process - Report #53 on day-to-day interactions with jurisdictions = Morocco
EU-R WK 10835 2020_ADD 3	09/10/2020	Technical aspects of the monitoring process - Report #53 on day-to-day interactions with jurisdictions = Mexico
EU-R WK 10835 2020_ADD 2	09/10/2020	Technical aspects of the monitoring process - Report #53 on day-to-day interactions with jurisdictions

			= Uruguay
EU-R WK 10835 2020 ADD 1	09/10/2020	Technical aspects of the monitoring process - Report #53 on day-to-day interactions with jurisdictions = Panama	
EU-R WK 10835 2020 INIT	09/10/2020	Technical aspects of the monitoring process - Report #53 on day-to-day interactions with jurisdictions	
EU-R WK 10604 2020 ADD 1	05/10/2020	Technical aspects of the monitoring process - Report #52 on day-to-day interactions with jurisdictions = Morocco	
EU-R WK 10604 2020 ADD 4	05/10/2020	Technical aspects of the monitoring process - Report #52 on day-to-day interactions with jurisdictions = Uruguay	
EU-R WK 10604 2020 ADD 3	05/10/2020	Technical aspects of the monitoring process - Report #52 on day-to-day interactions with jurisdictions = Saint Lucia	
EU-R WK 10604 2020 ADD 2	05/10/2020	Technical aspects of the monitoring process - Report #52 on day-to-day interactions with jurisdictions = Qatar	

EU-R WK 10603 2020 ADD 3	05/10/2020	Technical aspects of the monitoring process - Report #51 on day-to-day interactions with jurisdictions = Curaçao
EU-R WK 10603 2020 ADD 2	05/10/2020	Technical aspects of the monitoring process - Report #51 on day-to-day interactions with jurisdictions = Panama
EU-R WK 10603 2020 ADD 1	05/10/2020	Technical aspects of the monitoring process - Report #51 on day-to-day interactions with jurisdictions = Cayman Islands
EU-R WK 10604 2020 INIT	05/10/2020	Technical aspects of the monitoring process - Report #52 on day-to-day interactions with jurisdictions
EU-R WK 10603 2020 INIT	05/10/2020	Technical aspects of the monitoring process - Report #51 on day-to-day interactions with jurisdictions
EU-R WK 10586 2020 INIT	05/10/2020	EU list of non-cooperative jurisdictions for tax purposes: Report #38 by the Code of Conduct group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 7 to 30 September 2020
EU-R WK 10584 2020 INIT	05/10/2020	Letter to Turkey

EU-R WK 10581 2020 INIT	05/10/2020	Letter to Samoa
EU-R WK 10576 2020 INIT	05/10/2020	Letter received from Maldives
EU-R WK 9598 2020 REV 1	18/09/2020	Progress Report – Oman
EU-R WK 9695 2020 INIT	17/09/2020	Letter received from Cayman Islands.
EU-R WK 9599 2020 ADD 1	17/09/2020	Progress Report – Bermuda
EU-R WK 9599 2020 INIT	17/09/2020	Progress Report – Bermuda
EU-R WK 9504 2020 ADD 1	15/09/2020	Progress Report – Curaçao
EU-R WK 9504 2020 INIT	15/09/2020	Progress Report – Curaçao
EU-R WK 9598 2020 ADD 2	15/09/2020	Progress Report – Oman
EU-R WK 9598 2020 ADD 1	15/09/2020	Progress Report – Oman
EU-R WK 9503 2020 ADD 2	15/09/2020	Progress Report – Bahrain
EU-R WK 9503 2020 ADD 1	15/09/2020	Progress Report – Bahrain
EU-R WK 9598 2020 INIT	15/09/2020	Progress Report – Oman

EU-R WK 9601 2020 INIT	15/09/2020	The EU list of non-cooperative jurisdictions for tax purposes: note by the Presidency in preparation for the Fiscal Attachés meeting of 21 September 2020
EU-R WK 9600 2020 INIT	15/09/2020	Note by the Presidency in preparation for the Fiscal Attachés meeting of 21 September 2020: Revision of the EU list of non-cooperative jurisdictions for tax purposes
EU-R WK 9597 2020 INIT	15/09/2020	Progress Report – Follow-up on partnerships under criterion 2.2
EU-R WK 9502 2020 ADD 1	14/09/2020	CIVs Progress Report – Cayman Islands
EU-R WK 9503 2020 INIT	14/09/2020	Progress Report – Bahrain
EU-R WK 9502 2020 INIT	14/09/2020	CIVs Progress Report – Cayman Islands
EU-R WK 9500 2020 INIT	14/09/2020	Postponement of deadline of commitments due to the COVID-19 pandemic
EU-R WK 9506 2020 INIT	14/09/2020	Progress Report – Global Forum ratings
EU-R WK 9312 2020 INIT	10/09/2020	The EU list of non-cooperative jurisdictions for tax purposes: follow-up by the Presidency after the Fiscal Attachés meeting of 7 September 2020
EU-R WK 8825 2020 ADD 1	08/09/2020	Progress Report – Bahrain
EU-R WK 8826 2020 ADD 2	08/09/2020	Progress Report – Bermuda

EU-R WK 8823 2020 ADD 1	08/09/2020	Progress Report – Turks and Caicos Islands
EU-R WK 9186 2020 INIT	08/09/2020	EU list of non-cooperative jurisdictions for tax purposes: Report #37 by the Code of Conduct group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 6 July to 6 September 2020
EU-R WK 8826 2020 ADD 1	04/09/2020	Bermuda Economic Substance Guidance Notes - Summary Position
EU-R WK 8826 2020 INIT	02/09/2020	Progress Report – Bermuda
EU-R WK 8825 2020 INIT	02/09/2020	Progress Report – Bahrein
EU-R WK 8823 2020 INIT	02/09/2020	Progress Report – Turks and Caicos Islands
EU-R WK 8821 2020 INIT	02/09/2020	Follow-up on monitoring of de facto ring-fencing
EU-R WK 8820 2020 INIT	02/09/2020	Follow up on the G20 Listing Process
EU-R WK 8598 2020 INIT	25/08/2020	Letter received from Taiwan
EU-R WK 8596 2020 INIT	25/08/2020	The EU list of non-cooperative jurisdictions for tax purposes: note by the Presidency in preparation for the Fiscal Attachés meeting of 7 September 2020
EU-R WK 8597 2020 INIT	25/08/2020	Letter received from Samoa

EU-R WK 8461 2020 ADD 1	13/08/2020	Technical aspects of the monitoring process - Report #50 on day-to-day interactions with jurisdictions = Malaysia
EU-R WK 8461 2020 INIT	13/08/2020	Technical aspects of the monitoring process - Report #50 on day-to-day interactions with jurisdictions
EU-R WK 7905 2020 INIT	16/07/2020	The EU list of non-cooperative jurisdictions for tax purposes: follow-up by the Presidency after the Fiscal Attachés meeting of 15 July 2020
EU-R WK 7904 2020 INIT	16/07/2020	Letters to Curaçao, Maldives, Barbados, Armenia and Thailand
EU-R WK 7829 2020 ADD 7	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions = Tunisia
EU-R WK 7829 2020 ADD 6	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions = Saint Vincent and the Grenadines
EU-R WK 7829 2020 ADD 5	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions = Singapore

EU-R WK 7829 2020 ADD 4	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions = Panama
EU-R WK 7829 2020 ADD 3	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions = Costa Rica
EU-R WK 7829 2020 ADD 2	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions = Cayman Islands
EU-R WK 7829 2020 ADD 1	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions = Bahrain
EU-R WK 7829 2020 INIT	15/07/2020	Technical aspects of the monitoring process - Report #49 on day-to-day interactions with jurisdictions
EU-R WK 7391 2020 INIT	15/07/2020	Letter from Cayman Islands
EU-R WK 7417 2020 ADD 8	13/07/2020	CIVs Progress Report – Cayman Islands (8)
EU-R WK 7417 2020 ADD 7	13/07/2020	CIVs Progress Report – Cayman Islands (7)

EU-R WK 7417 2020 ADD 6	13/07/2020	CIVs Progress Report – Cayman Islands (6)
EU-R WK 7417 2020 ADD 5	13/07/2020	CIVs Progress Report – Cayman Islands (5)
EU-R WK 7417 2020 ADD 4	13/07/2020	CIVs Progress Report – Cayman Islands (4)
EU-R WK 7417 2020 ADD 3	13/07/2020	CIVs Progress Report – Cayman Islands (3)
EU-R WK 7417 2020 ADD 2	13/07/2020	CIVs Progress Report – Cayman Islands (2)
EU-R WK 7417 2020 ADD 1	13/07/2020	CIVs Progress Report – Cayman Islands (1)
EU-R WK 7550 2020 INIT	09/07/2020	The EU list of non-cooperative jurisdictions for tax purposes: note by the Presidency in preparation for the Fiscal Attachés meeting of 15 July 2020
EU-R WK 7549 2020 INIT	09/07/2020	Draft letter to Armenia
EU-R WK 7423 2020 INIT	08/07/2020	Monitoring of jurisdictions under criterion 2.2 of the EU list
EU-R WK 7415 2020 INIT	08/07/2020	Monitoring of regimes under criterion 2.1 of the EU list
EU-R WK 7421 2020 INIT	07/07/2020	Progress Report on criterion 3.2
EU-R WK 7420 2020 INIT	07/07/2020	Progress Report – Global Forum Ratings
EU-R WK 7419 2020 INIT	07/07/2020	Progress Report – Armenia

EU-R WK 7418 2020 INIT	07/07/2020	Impact of COVID-19 on substance requirements under criterion 2.2
EU-R WK 7417 2020 INIT	07/07/2020	CIV's Progress Report – Cayman Islands
EU-R WK 7424 2020 INIT	07/07/2020	Progress Report – Mongolia
EU-R WK 7018 2020 INIT	07/07/2020	Procedural/political aspects of the monitoring process: - Report #36 on interactions with jurisdictions = Thailand
EU-R WK 7369 2020 INIT	07/07/2020	EU list of non-cooperative jurisdictions for tax purposes: Report #36 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process = Maldives
EU-R WK 7367 2020 INIT	07/07/2020	EU list of non-cooperative jurisdictions for tax purposes: Report #36 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process = Curaçao
EU-R WK 7368 2020 INIT	07/07/2020	EU list of non-cooperative jurisdictions for tax purposes: Report #36 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process

			= Barbados (2)
EU-R WK 7366 2020 INIT	07/07/2020		EU list of non-cooperative jurisdictions for tax purposes: Report #36 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process = Barbados (1)
EU-R WK 7365 2020 INIT	07/07/2020		EU list of non-cooperative jurisdictions for tax purposes: Report #36 by the Code of Conduct group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 1 May to 30 June 2020
EU-R WK 7370 2020 ADD 4	06/07/2020		Technical aspects of the monitoring process - Report #48 on day-to-day interactions with jurisdictions = UAE
EU-R WK 7370 2020 ADD 3	06/07/2020		Technical aspects of the monitoring process - Report #48 on day-to-day interactions with jurisdictions = Saint Lucia
EU-R WK 7370 2020 ADD 2	06/07/2020		Technical aspects of the monitoring process - Report #48 on day-to-day interactions with jurisdictions = Hong Kong
EU-R WK 7370 2020 ADD 1	06/07/2020		Technical aspects of the monitoring process

			- Report #48 on day-to-day interactions with jurisdictions = Uruguay
EU-R WK 7370 2020 INIT	06/07/2020		Technical aspects of the monitoring process - Report #48 on day-to-day interactions with jurisdictions
EU-R WK 7019 2020 INIT	02/07/2020		Preliminary assessment - Compliance with 2016 Guidelines on the conditions and rules for the Issuance of Tax Rulings
EU-R WK 7017 2020 INIT	01/07/2020		Poland - Co-operative compliance program for large taxpayers (PL014)

Fiscal Counsellors/Attachés

Reference Nr.	Creation Date	Subject
WK 14379 2020 INIT	08/12/2020	FATCA - EU Presidency letter to the U.S.
WK 14277 2020 INIT	07/12/2020	FATCA - Revised draft EU Presidency letter to the US
WK 14255 2020 INIT	07/12/2020	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Draft mandate
WK 14032 2020 INIT	02/12/2020	Proposal for a Council Directive on a Common Corporate Tax Base (CCTB) - Presidency steering note
WK 13090 2020 INIT	18/11/2020	COUNCIL CONCLUSIONS on fair and effective taxation in times of recovery, on tax challenges linked to digitalisation and on tax good governance in the EU and beyond - Presidency draft
WK 13059 2020 INIT	17/11/2020	Draft Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic (doc.

			12453/20 FISC 204 ECOFIN 980 MI 438 COVID-19 4)
WK 12814 2020 INIT	13/11/2020		Revised version of the draft ECOFIN report to the European Council on tax issues - Document with changes
WK 12776 2020 INIT	13/11/2020		Draft Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic (doc. 12453/20 FISC 204 ECOFIN 980 MI 438 COVID-19 4)
WK 12769 2020 INIT	13/11/2020		COUNCIL CONCLUSIONS on fair and effective taxation in times of recovery, on tax challenges linked to digitalisation and on tax good governance in the EU and beyond - Fourth Presidency draft
WK 12352 2020 REV 1	12/11/2020		Draft ECOFIN report to the European Council on tax issues
WK 10437 2019 REV 1	11/11/2020		OECD presentation
WK 12453 2020 INIT	08/11/2020		COUNCIL CONCLUSIONS on fair and effective taxation in times of recovery, on tax challenges linked to digitalisation and on tax good governance in the EU and beyond - Third Presidency draft
WK 12303 2020 INIT	05/11/2020		Discussion on the proposal for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax

WK 12233 2020 INIT	04/11/2020	COUNCIL CONCLUSIONS on fair and effective taxation in times of recovery, on tax challenges linked to digitalisation and on tax good governance in the EU and beyond - Second Presidency draft
WK 12169 2020 INIT	03/11/2020	Presidency steering note in view of the informal videoconference of the members of the Working Party on Tax Questions (Indirect Taxation / VAT) on 11 November 2020
WK 11646 2020 INIT	22/10/2020	COUNCIL CONCLUSIONS on fair and effective taxation in times of recovery, on tax challenges linked to digitalisation and on tax good governance in the EU and beyond - First Presidency draft
WK 10714 2020 INIT	07/10/2020	Draft Council conclusions prepared by the Presidency on the VAT elements of the Action Plan for fair and simple taxation.
WK 10652 2020 INIT	06/10/2020	Proposal on a definitive VAT system and Action Plan for fair and simple taxation (VAT related measures)
WK 10422 2020 INIT	01/10/2020	Tax Action Plan (VAT) Commission presentation
WK 9741 2020 REV 1	24/09/2020	Proposal for a Council Implementing Decision authorising France to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC

WK 9999 2020 INIT	23/09/2020	Action Plan for fair and simple taxation - VAT related measures
WK 9741 2020 INIT	17/09/2020	Proposal for a Council Implementing Decision authorising France to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC
WK 9739 2020 INIT	17/09/2020	Draft Council Implementing Decision authorising Sweden to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC - Silence procedure
WK 9658 2020 INIT	16/09/2020	Tax Action Plan (VAT) Commission presentation
WK 9238 2020 INIT	09/09/2020	Action Plan for fair and simple taxation - VAT related measures
WK 8855 2020 INIT	02/09/2020	Draft Council Implementing Decision authorising Germany to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC - Silence procedure
WK 8451 2020 REV 1	31/08/2020	Draft Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland (doc. 10109/20 FISC 171 ECOFIN 705)

		- Silence procedure
WK 8451 2020 INIT	12/08/2020	Draft Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland (doc. 10109/20 FISC 171 ECOFIN 705) - Silence procedure

High Level Working Party on Taxation

Reference Nr.	Creation Date	Subject
WK 13875 2020 INIT	30/11/2020	FATCA - Draft EU Presidency letter to the US
WK 12876 2020 INIT	13/11/2020	Informal videoconference of the Members of the High Level Working Party (Taxation) on 20 November 2020
WK 11873 2019 REV 1	11/11/2020	OECD Presentation
WK 12352 2020 INIT	05/11/2020	Draft ECOFIN report to the European Council on tax issues
WK 11352 2020 INIT	19/10/2020	Informal videoconference of the Members of the High Level Working Party (Taxation) on 22 October 2020
WK 11216 2020 INIT	16/10/2020	Tax provisions in non-tax dossiers: overview
WK 8583 2020 INIT	25/08/2020	Presidency steering note: Package for fair and simple taxation - Tax policy discussion
WK 8494 2020 INIT	18/08/2020	Informal videoconference of the Members of the High Level Working Party (Taxation) on 4 September 2020 (morning only)
WK 8252 2020 INIT	28/07/2020	Table on national digital taxes
WK 7902 2020 INIT	16/07/2020	Letter to OECD - digital taxation
WK 7138 2020 INIT	01/07/2020	German Presidency - Presentation

Working Party on Tax Questions (Digital Taxation)

Reference Nr.	Creation Date	Subject
WK 10973 2019 REV 1	17/11/2020	OECD presentation
WK 1733 2020 REV 1	06/10/2020	Update on the OECD Project "Tax Challenges Arising from the Digitalisation of the Economy"

Working Party on Tax Questions (Direct Taxation - DAC)

Reference	Creation date	Subject
WK 13128 2020 INIT	18/11/2020	DRAFT COUNCIL DIRECTIVE amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC7) - Presidency steering note and compromise text for HLWP
WK 12856 2020 INIT	13/11/2020	DAC7 - Presidency steering note
WK 12772 2020 INIT	13/11/2020	DRAFT COUNCIL DIRECTIVE amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC7) - Presidency compromise text
WK 12556 2020 INIT	10/11/2020	DAC7 - switch-off mechanism - Presentation by the Presidency
WK 12197 2020 INIT	03/11/2020	DAC 7 - Reporting rules for platform operators - Presidency paper
WK 12129 2020 INIT	02/11/2020	DRAFT COUNCIL DIRECTIVE amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC7) - Presidency compromise text

WK 11214 2020 INIT	15/10/2020	DRAFT COUNCIL DIRECTIVE amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC7) - Presidency compromise text
WK 10642 2020 INIT	06/10/2020	Presidency Steering note for the informal videoconference of the Members of the WPTQ of 8 October 2020
WK 10515 2020 INIT	02/10/2020	DRAFT COUNCIL DIRECTIVE amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC7)
WK 9425 2020 INIT	11/09/2020	Discussion paper on automatic exchange of information in tax matters with third countries in the context of the General Data Protection Regulation
WK 8711 2020 INIT	31/08/2020	INFORMAL NOTE on questions and comments arising in relation to the proposal amending Directive 2011/16/EU on administrative cooperation in the field of taxation
WK 8703 2020 INIT	28/08/2020	Presidency Steering note for the informal videoconference of the Members of the WPTQ of 3 September 2020
WK 8347 2020 INIT	31/07/2020	Comparison between Articles 11, 12 and 12a of DAC7 proposal and Article 28, 29 and 30 of VAT Regulation 904/2010
WK 8305 2020 INIT	30/07/2020	Interaction between the DAC7 proposal and Article 242a of the VAT Directive (introduced with the E-commerce package)

WK 8304 2020 INIT	30/07/2020	Comparison of DAC7 proposal with OECD Model Reporting Rules for Sellers in the Sharing and Gig Economy
WK 8303 2020 INIT	30/07/2020	Informal consolidated text of Council Directive 2011/16/EU, including the text of the DAC7 proposal
WK 8302 2020 INIT	30/07/2020	Questionnaire on the Commission DAC7 proposal
WK 8082 2020 INIT	22/07/2020	DAC 7 - presentation by the Commission
WK 8039 2020 INIT	21/07/2020	Presidency Steering note for the informal videoconference of the Members of the WPTQ of 23 July 2020

Working Party on Tax Questions (Indirect Taxation - VAT)

Reference Nr.	Creation Date	Subject
WK 14894 2020 INIT	18/12/2020	Draft Council Implementing Decision authorising the Republic of Lithuania to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
WK 13467 2020 INIT	23/11/2020	Draft Council Implementing Decision for authorising the Netherlands to introduce a special measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax
WK 12170 2020 INIT	03/11/2020	Action Plan for fair and simple taxation - Draft Council Conclusions on VAT related measures
WK 11970 2020 INIT	29/10/2020	Draft Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic (doc. 12453/20 FISC 204 ECOFIN 980 MI 438 COVID-19 4)
WK 10499 2020 INIT	02/10/2020	Draft Council Implementing Decision amending Implementing Decision (EU) 2018/279 authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
WK 10000 2020 INIT	23/09/2020	Draft Council Implementing Decision amending Implementing Decision (EU) 2017/1768 authorising Croatia to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the

		common system of value added tax
WK 8146 2020 INIT	23/07/2020	Draft Council Implementing Decision amending Implementing Decision 2012/232/EU authorising Romania to apply measures derogating from Article 26(1)(a) and Article 168 of Directive 2006/112/EC on the common system of value added tax
WK 8094 2020 INIT	22/07/2020	Draft Council Implementing Decision amending Implementing Decision 2013/680/EU authorising the Kingdom of Denmark and the Kingdom of Sweden to extend the application of a special measure derogating from Articles 168, 169, 170 and 171 of Directive 2006/112/EC on the common system of value added tax
WK 7755 2020 INIT	14/07/2020	Draft Council Implementing Decision amending Implementing Decision (EU) 2017/2408 authorising the Republic of Latvia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
WK 7182 2020 INIT	01/07/2020	Draft Council Implementing Decision amending Implementing Decision (EU) 2017/1855 authorising Romania to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax (doc. 9494/20 FISC 149 ECOFIN 572) - Silence procedure