



Council of the European Union
General Secretariat

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FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

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Subject: Fiscal Counsellors/Attachés from the Permanent Representations -
AFTERNOON ONLY

Date: 8 July 2021

Time: 14.45

Venue: COUNCIL

LEX BUILDING

Rue de la Loi 145, 1048 BRUSSELS

EU list of non-cooperative jurisdictions for tax purposes – urgent technical issues

1. Annex I and Annex II update
2. Treatment of Partnerships under criterion 2.2
3. Commitments by jurisdictions that have foreign source income exemption regimes (FSIE) in place
4. Application of substantial activities to no or only nominal tax jurisdictions (criterion 2.2) – state of play on monitoring
5. Any other business.

NB: Council documents are available on Delegates Portal.