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INFORMATION NOTE

From: General Secretariat of the Council
To: Delegations
Subject: List of working papers (WK) distributed to delegations in the period January - June 2021

The working papers (WK) as listed in the Annex have been distributed by the General Secretariat of the Council in the period January - June 2021 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	Subject	Creation date
WK 8671 2021 INIT	Towards a more effective and efficient process to promote exchange of information in synergy with the Global Forum	29/06/2021
WK 8598 2021 INIT	Steering note for the Fiscal Attachés meeting on 8 July 2021	28/06/2021
WK 8600 2021 INIT	Note from the Commission services on Criterion 3.2	28/06/2021
WK 8378 2021 INIT	Letter to Uruguay	22/06/2021
WK 8375 2021 INIT	Letter to Qatar	22/06/2021
WK 8374 2021 INIT	Letter to Panama	22/06/2021
WK 8372 2021 INIT	Letter to Malaysia	22/06/2021
WK 8371 2021 INIT	Letter to Hong Kong	22/06/2021
WK 8369 2021 INIT	Letter to Costa Rica	22/06/2021
WK 8380 2021 INIT	EU list of non-cooperative jurisdictions for tax purposes: Report #47 by the Code	22/06/2021

	of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 22 May to 18 June 2021	
WK 8368 2021 INIT	Letter to Samoa	22/06/2021
WK 8367 2021 INIT	Letter from Maldives	22/06/2021
WK 8364 2021 ADD 3	Technical aspects of the monitoring process - Report #69 on day-to-day interactions with jurisdictions = Cayman Islands	22/06/2021
WK 8364 2021 ADD 2	Technical aspects of the monitoring process - Report #69 on day-to-day interactions with jurisdictions = Bermuda	22/06/2021
WK 8364 2021 ADD 1	Technical aspects of the monitoring process - Report #69 on day-to-day interactions with jurisdictions = Jersey	22/06/2021
WK 8362 2021 ADD 6	Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = UAE	22/06/2021
WK 8362 2021 ADD 5	Technical aspects of the monitoring process	22/06/2021

	- Report #68 on day-to-day interactions with jurisdictions = Guernsey	
WK 8362 2021 ADD 4	Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = Bermuda	22/06/2021
WK 8362 2021 ADD 3	Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = Bahrain	22/06/2021
WK 8362 2021 ADD 2	Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = Saint Lucia	22/06/2021
WK 8362 2021 ADD 1	Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions = Seychelles	22/06/2021
WK 8364 2021 INIT	Technical aspects of the monitoring process - Report #69 on day-to-day interactions with jurisdictions	22/06/2021
WK 8362 2021 INIT	Technical aspects of the monitoring process - Report #68 on day-to-day interactions with jurisdictions	22/06/2021

WK 8252 2021 INIT	Code of Conduct Group (Business Taxation): draft work programme under the Slovenian Presidency	22/06/2021
WK 8346 2021 INIT	Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 5 July 2021	22/06/2021
WK 8149 2021 ADD 1	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Mexico	18/06/2021
WK 8149 2021 INIT	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Mexico	18/06/2021
WK 8148 2021 INIT	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = British Virgin Islands	18/06/2021
WK 8033 2021 INIT	Letter to Qatar	16/06/2021
WK 8032 2021 INIT	Letter to North Macedonia	16/06/2021
WK 8031 2021 INIT	Letter to Jordan	16/06/2021

WK 7997 2021 INIT	Follow-up note to the Fiscal Attachés meeting on 14 June 2021	16/06/2021
WK 7538 2021 ADD 6	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Seychelles	07/06/2021
WK 7538 2021 ADD 5	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Jersey	07/06/2021
WK 7538 2021 ADD 4	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Isle of Man	07/06/2021
WK 7538 2021 ADD 3	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = Cayman Islands	07/06/2021
WK 7538 2021 ADD 2	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions = British Virgin Islands	07/06/2021
WK 7538 2021 ADD 1	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions	07/06/2021

	= Bermuda	
WK 7332 2021 REV 1	Steering note for the Fiscal Attachés meeting of 14 June 2021	07/06/2021
WK 7538 2021 INIT	Technical aspects of the monitoring process - Report #67 on day-to-day interactions with jurisdictions	07/06/2021
WK 7524 2021 INIT	Overview of defensive measures applied by Member States	07/06/2021
WK 7521 2021 INIT	Overview of the defensive measures applied by Member States against jurisdictions on the EU list of non-cooperative jurisdictions for tax purposes	07/06/2021
WK 7516 2021 INIT	Note from the Commission services on criterion 3.2	07/06/2021
WK 7507 2021 INIT	Progress Report – EU list and Annex II jurisdictions	07/06/2021
WK 7503 2021 INIT	Progress Report – Seychelles	07/06/2021
WK 7501 2021 INIT	Progress Report – Outcome of the discussion of the FHTP regarding jurisdictions in the scope of the EU list (criterion 2.1)	07/06/2021
WK 7332 2021 INIT	Steering note for the Fiscal Attachés meeting of 14 June 2021	03/06/2021
WK 7246 2021 INIT	Draft ECOFIN report to the European Council on tax issues	02/06/2021

WK 6089 2021 REV 3	Code of Conduct Group (Business Taxation) - Report to the Council	01/06/2021
WK 6319 2021 REV 2	Draft Council conclusions on the progress achieved by the Code of Conduct (Business Taxation) Group during the Portuguese Presidency	01/06/2021
WK 6962 2021 INIT	Draft Council conclusions on the progress achieved by the Code of Conduct (Business Taxation) Group during the Portuguese Presidency	26/05/2021
WK 6958 2021 INIT	6-monthly report of the Code of Conduct Group (Business Taxation) to the Council	26/05/2021
WK 6986 2021 INIT	Letter from Thailand	26/05/2021
WK 6987 2021 INIT	EU list of non-cooperative jurisdictions for tax purposes: Report #46 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 21 May 2021	26/05/2021
WK 6985 2021 INIT	Letter from Oman	26/05/2021
WK 6984 2021 INIT	Draft letter to Uruguay - Silence procedure until 28 May, cob	26/05/2021
WK 6983 2021 INIT	Draft letter to Qatar - Silence procedure until 28 May, cob	26/05/2021

WK 6982 2021 INIT	Draft letter to Panama - Silence procedure until 28 May, cob	26/05/2021
WK 6981 2021 INIT	Draft letter to Malaysia - Silence procedure until 28 May, cob	26/05/2021
WK 6979 2021 INIT	Draft letter to Hong Kong - Silence procedure until 28 May, cob	26/05/2021
WK 6978 2021 INIT	Draft letter to Costa Rica - Silence procedure until 28 May, cob	26/05/2021
WK 6988 2021 INIT	Letter from OACPS to the President of the European Council	26/05/2021
WK 6973 2021 INIT	Draft letter to Samoa - Silence procedure until 31 May, cob	26/05/2021
WK 6972 2021 INIT	Letter from Samoa	26/05/2021
WK 6971 2021 INIT	Letter from Turkey	26/05/2021
WK 6840 2021 INIT	Follow-up note after the informal videoconference of the Code of Conduct Group (Business Taxation) of 19 May 2021	21/05/2021

WK 6089 2021 REV 2	Code of Conduct Group (Business Taxation) - Report to the Council	20/05/2021
WK 6319 2021 REV 1	Draft Council conclusions on the progress achieved by the Code of Conduct (Business Taxation) Group during the Portuguese Presidency	19/05/2021
WK 6680 2021 INIT	Progress Report – British Virgin Islands	19/05/2021
WK 6660 2021 INIT	Follow-up note after the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 11 May 2021	19/05/2021
WK 5911 2021 REV 1	Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 19 May 2021	17/05/2021
WK 6089 2021 REV 1	Code of Conduct Group (Business Taxation) - Report to the Council	17/05/2021
WK 6361 2021 INIT	Monitoring compliance with 2017 Guidance on tax privileges related to special economic zones - Horizontal remarks regarding the completion of the questionnaire	12/05/2021
WK 4706 2021 REV 1	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - State of play	12/05/2021
WK 6319 2021 INIT	Draft Council conclusions on the progress achieved by the Code of Conduct (Business Taxation) Group during the Portuguese Presidency	12/05/2021

WK 6334 2021 INIT	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Virgin Islands	11/05/2021
WK 6333 2021 INIT	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Turks and Caicos Islands	11/05/2021
WK 6332 2021 INIT	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Nauru	11/05/2021
WK 6331 2021 INIT	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Eswatini	11/05/2021
WK 6329 2021 INIT	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Cayman Islands	11/05/2021
WK 6327 2021 INIT	Progress Report - Follow-up on partnerships under criterion 2.2	11/05/2021
WK 6326 2021 INIT	Template letter to Russia	11/05/2021

WK 6029 2021 ADD 1	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Chile	11/05/2021
WK 5870 2021 REV 1	Steering note for the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 11 May 2021	10/05/2021
WK 6240 2021 INIT	Foreign Sourced Income Exemption regime - Template letter	10/05/2021
WK 6237 2021 INIT	Note from the Commission services on Criterion 3.2	10/05/2021
WK 6089 2021 INIT	Code of Conduct Group (Business Taxation) - Report to the Council	10/05/2021
WK 6037 2021 INIT	Draft text of a Resolution on a revised Code of Conduct for business taxation related to features of tax systems with general application that may have harmful effects	07/05/2021
WK 6031 2021 ADD 2	Technical aspects of the monitoring process - Report #66 on day-to-day interactions with jurisdictions = Singapore	05/05/2021
WK 6031 2021 ADD 1	Technical aspects of the monitoring process - Report #66 on day-to-day interactions with jurisdictions = British Virgin Islands	05/05/2021

WK 6029 2021 ADD 3	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Jersey	05/05/2021
WK 6029 2021 ADD 2	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions = Eswatini	05/05/2021
WK 6028 2021 ADD 4	Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions = Virgin Islands	05/05/2021
WK 6028 2021 ADD 3	Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions = Singapore	05/05/2021
WK 6028 2021 ADD 2	Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions = Isle of Man	05/05/2021
WK 6032 2021 INIT	Commission (DG TAXUD): Overview of the defensive measures applied by Member States against jurisdictions on the EU list of Non-Cooperative Jurisdictions for tax purposes	05/05/2021

WK 6028 2021 ADD 1	Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions = Hong Kong	05/05/2021
WK 6027 2021 ADD 1	Technical aspects of the monitoring process - Report #63 on day-to-day interactions with jurisdictions = Cayman Islands	05/05/2021
WK 6031 2021 INIT	Technical aspects of the monitoring process - Report #66 on day-to-day interactions with jurisdictions	05/05/2021
WK 6030 2021 INIT	EU list of non-cooperative jurisdictions for tax purposes: Report #45 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 April to 30 April 2021	05/05/2021
WK 6029 2021 INIT	Technical aspects of the monitoring process - Report #65 on day-to-day interactions with jurisdictions	05/05/2021
WK 6028 2021 INIT	Technical aspects of the monitoring process - Report #64 on day-to-day interactions with jurisdictions	05/05/2021
WK 6027 2021 INIT	Technical aspects of the monitoring process - Report #63 on day-to-day interactions with jurisdictions	05/05/2021

WK 6024 2021 INIT	Technical aspects of the monitoring process - Report #62 on day-to-day interactions with jurisdictions	05/05/2021
WK 6023 2021 INIT	Technical aspects of the monitoring process - Report #61 on day-to-day interactions with jurisdictions	05/05/2021
WK 6021 2021 INIT	Letter from Maldives	05/05/2021
WK 5911 2021 INIT	Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 19 May 2021	04/05/2021
WK 5876 2021 INIT	Standstill and rollback notifications from Croatia (HR016, HR017)	03/05/2021
WK 5870 2021 INIT	Steering note for the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 11 May 2021	03/05/2021
WK 5161 2021 ADD 10	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Portugal)	22/04/2021
WK 5161 2021 ADD 9	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Poland)	22/04/2021
WK 5161 2021 ADD 8	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Lithuania)	22/04/2021

WK 5161 2021 ADD 7	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Latvia)	22/04/2021
WK 5161 2021 ADD 6	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Italy)	22/04/2021
WK 5161 2021 ADD 5	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Hungary)	22/04/2021
WK 5161 2021 ADD 3	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (France)	22/04/2021
WK 5161 2021 ADD 4	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Croatia)	22/04/2021
WK 5161 2021 ADD 2	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Spain)	22/04/2021
WK 5161 2021 ADD 1	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - Replies to questionnaire (Bulgaria)	22/04/2021
WK 5456 2021 INIT	Follow-up note to the Fiscal Attachés meeting on 20 April 2021	22/04/2021
WK 5161 2021 INIT	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones	22/04/2021

	- Replies to questionnaire	
WK 4824 2021 REV 3	Steering note for the Fiscal Attachés meeting on 20 April 2021	15/04/2021
WK 5018 2021 INIT	Follow-up note after the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 13 April 2021	14/04/2021
WK 4824 2021 REV 2	Steering note for the Fiscal Attachés meeting on 20 April 2021	14/04/2021
WK 5017 2021 INIT	Progress Report – EU list and Annex II jurisdictions	14/04/2021
WK 5016 2021 INIT	Screening of FSIE: progress reports' overview	14/04/2021
WK 5015 2021 INIT	Progress Report (FSIE) – Uruguay	14/04/2021
WK 5014 2021 INIT	Progress Report (FSIE) – Singapore	14/04/2021
WK 5013 2021 INIT	Progress Report (FSIE) – Qatar	14/04/2021
WK 5012 2021 INIT	Progress Report (FSIE) – Panama	14/04/2021
WK 5011 2021 INIT	Progress Report (FSIE) – Nauru	14/04/2021
WK 5010 2021 INIT	Progress Report (FSIE) – Maldives	14/04/2021
WK 5009 2021 INIT	Progress Report (FSIE) – Malaysia	14/04/2021

WK 5008 2021 INIT	Progress Report (FSIE) – Hong Kong	14/04/2021
WK 5007 2021 INIT	Progress Report (FSIE) – Costa Rica	14/04/2021
WK 5006 2021 INIT	The EU list of non-cooperative jurisdictions for tax purposes - Assessment Russia	14/04/2021
WK 5005 2021 INIT	The EU list of non-cooperative jurisdictions for tax purposes - Assessment Mexico	14/04/2021
WK 5004 2021 INIT	The EU list of non-cooperative jurisdictions for tax purposes - Assessment Argentina	14/04/2021
WK 5001 2021 INIT	Questionnaire on defensive measures 2020-2021: responses by Member States	14/04/2021
WK 4824 2021 REV 1	Steering note for the Fiscal Attachés meeting on 20 April 2021	13/04/2021
WK 4824 2021 INIT	Steering note for the Fiscal Attachés meeting on 20 April 2021	12/04/2021
WK 4462 2021 REV 1	Steering note for the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 13 April 2021	09/04/2021
WK 4706 2021 INIT	Monitoring Guidance: 2017 Guidance on tax privileges related to special economic zones - State of play	09/04/2021

WK 4651 2021 INIT	Draft text of a Resolution on a revised code of conduct for business taxation related to features of tax systems with general application that may have harmful effects	07/04/2021
WK 4609 2021 INIT	Outstanding questions on the extension of the scope of Code of Conduct to general features	07/04/2021
WK 4603 2021 INIT	EU list of non-cooperative jurisdictions for tax purposes: Report #44 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 March to 31 March 2021	06/04/2021
WK 4601 2021 INIT	Letter to Vietnam	06/04/2021
WK 4600 2021 INIT	Letter to Tunisia	06/04/2021
WK 4599 2021 INIT	Letter to Thailand	06/04/2021
WK 4598 2021 INIT	Letter to Oman	06/04/2021
WK 4597 2021 INIT	Letter to Montserrat	06/04/2021
WK 4596 2021 INIT	Letter to Israel	06/04/2021
WK 4595 2021 INIT	Letter to Belize	06/04/2021
WK 4594 2021 INIT	Letter to Barbados	06/04/2021

WK 4593 2021 INIT	Letter to Turkey	06/04/2021
WK 4592 2021 INIT	Letter to Saint Lucia	06/04/2021
WK 4591 2021 INIT	Letter from Trinidad and Tobago	06/04/2021
WK 4590 2021 INIT	Letter to Trinidad and Tobago	06/04/2021
WK 4589 2021 INIT	Letter from Macao	06/04/2021
WK 4587 2021 INIT	Letter to Macao	06/04/2021
WK 4586 2021 INIT	Letter from Chile	06/04/2021
WK 4460 2021 INIT	Note on a possible way forward regarding the extension of the geographical scope of the EU listing exercise	31/03/2021
WK 4462 2021 INIT	Steering note for the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 13 April 2021	31/03/2021
WK 4302 2021 INIT	Assessment of the Lithuanian holding company regime	29/03/2021
WK 4119 2021 INIT	Follow-up note after the informal videoconference of the Code of Conduct Group (Business Taxation) of 23 March 2021	25/03/2021

WK 3848 2021 INIT	Draft letter to Saint Lucia - Silence procedure until 23 March, 17:00	17/03/2021
WK 3847 2021 INIT	Letter from Saint Lucia	17/03/2021
WK 3134 2021 REV 1	Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 23 March 2021	17/03/2021
WK 3832 2021 INIT	Chair's note on the geographical scope of the EU listing	17/03/2021
WK 3795 2021 INIT	Note from the Commission services on Criterion 3.2	17/03/2021
WK 3686 2021 INIT	Progress Report - Screening of Foreign Resource Income Exemption Regimes	15/03/2021
WK 3682 2021 INIT	Interaction between Member States' national lists and the EU list of non-cooperative jurisdictions	15/03/2021
WK 3681 2021 INIT	Prioritisation Table for third country screening	15/03/2021
WK 3220 2021 INIT	Draft letter to Vietnam - Silence procedure until 11 March, cob	05/03/2021
WK 3219 2021 INIT	Draft letter to Turkey - Silence procedure until 11 March, cob	05/03/2021
WK 3218 2021 INIT	Draft letter to Tunisia	05/03/2021

	- Silence procedure until 11 March, cob	
WK 3217 2021 INIT	Draft letter to Trinidad and Tobago - Silence procedure until 11 March, cob	05/03/2021
WK 3216 2021 INIT	Draft letter to Thailand - Silence procedure until 11 March, cob	05/03/2021
WK 3215 2021 INIT	Draft letter to Oman - Silence procedure until 11 March, cob	05/03/2021
WK 3214 2021 INIT	Draft letter to Montserrat - Silence procedure until 11 March, cob	05/03/2021
WK 3213 2021 INIT	Draft letter to Macao - Silence procedure until 11 March, cob	05/03/2021
WK 3211 2021 INIT	Draft letter to Israel - Silence procedure until 11 March, cob	05/03/2021
WK 3210 2021 INIT	Draft letter to Belize - Silence procedure until 11 March, cob	05/03/2021
WK 3208 2021 INIT	Draft letter to Barbados	05/03/2021

	- Silence procedure until 11 March, cob	
WK 3206 2021 INIT	Letter to Turkey	05/03/2021
WK 3205 2021 INIT	Letter to Saint Lucia	05/03/2021
WK 3204 2021 INIT	Letter to Dominica	05/03/2021
WK 3201 2021 INIT	Letter from Mauritius	05/03/2021
WK 3134 2021 INIT	Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 23 March 2021	05/03/2021
WK 2967 2021 INIT	Further clarifications on the concept of Features of tax systems that have general application and that may have harmful effects	02/03/2021
WK 2876 2021 INIT	Steering note for the informal videoconference of the Code of Conduct subgroup on internal matters of 9 March 2021	01/03/2021
WK 2776 2021 INIT	Draft letter to Turkey - Silence procedure until 3 March, 17:00	26/02/2021
WK 2593 2021 INIT	Draft letter to Dominica - Silence procedure until 26 February, cob	23/02/2021

WK 2443 2021 INIT	Draft letter to Saint Lucia - Silence procedure until 24 February, 17:00	19/02/2021
WK 2171 2021 ADD 2	Technical aspects of the monitoring process - Report #60 on day-to-day interactions with jurisdictions = Jersey	19/02/2021
WK 2171 2021 ADD 1	Technical aspects of the monitoring process - Report #60 on day-to-day interactions with jurisdictions = Jordan	19/02/2021
WK 2171 2021 INIT	Technical aspects of the monitoring process - Report #60 on day-to-day interactions with jurisdictions	15/02/2021
WK 1879 2021 INIT	Follow-up note after the informal videoconference of the Code of Conduct (Business Taxation) subgroup of 9 February 2021	09/02/2021
WK 1787 2021 INIT	Follow-up note after the informal videoconference of the Code of Conduct Group (Business Taxation) of 1 February 2021	09/02/2021
WK 1827 2021 INIT	Letter received from Jamaica	09/02/2021
WK 1616 2021 INIT	Letter to Samoa	03/02/2021

WK 1542 2021 ADD 1	Technical aspects of the monitoring process - Report #59 on day-to-day interactions with jurisdictions = Jersey	03/02/2021
WK 1615 2021 INIT	Letter from Samoa	03/02/2021
WK 1614 2021 INIT	Letter from Saint Lucia	03/02/2021
WK 1612 2021 INIT	EU list of non-cooperative jurisdictions for tax purposes: Report #42 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or political aspects of the monitoring process for the period 19 January to 31 January 2021	03/02/2021
WK 1518 2021 INIT	Further clarifications on the concept of Features of tax systems that have general application	03/02/2021
WK 1542 2021 INIT	Technical aspects of the monitoring process - Report #59 on day-to-day interactions with jurisdictions	02/02/2021
WK 1528 2021 INIT	Polish Notional Interest Deduction PL011 – Introduction of an anti-abuse measure	02/02/2021
WK 1527 2021 INIT	Croatia Notification 2020 Standstill exercise (HR 015 - HR 018)	02/02/2021
WK 1526 2021 INIT	Romania Notification 2020 Standstill exercise (RO 009 - RO 010)	02/02/2021

WK 1531 2021 INIT	Steering note for the informal videoconference of the Code of Conduct subgroup on internal matters of 9 February 2021	02/02/2021
WK 1490 2021 INIT	List of documents for the Fiscal Attachés meeting of 3 February 2021	02/02/2021
WK 1449 2021 INIT	Draft EU list of non-cooperative jurisdictions for tax purposes	01/02/2021
WK 1445 2021 INIT	Letters from Maldives	01/02/2021
WK 1059 2021 REV 1	Overview of standstill and rollback notifications for the year ending on 31/12/2020	01/02/2021
WK 980 2021 REV 1	Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 1 February 2021	29/01/2021
WK 1313 2021 INIT	Follow-up note after the Fiscal Attachés meeting of 26 January 2021	29/01/2021
WK 1310 2021 INIT	Draft COCG Report to the Council outlining information about updates of Annexes regarding specific jurisdictions, both listing and delisting	29/01/2021
WK 1308 2021 INIT	Letter to Seychelles	29/01/2021
WK 1277 2021 INIT	Draft letter to Samoa - Silence procedure until 1 February, 17:00	28/01/2021
WK 1252 2021 INIT	Draft letter to Jamaica	28/01/2021

	- Silence procedure until 29 January, 15:30	
WK 1059 2021 INIT	Overview of standstill and rollback notifications for the year ending on 31/12/2020	26/01/2021
WK 1107 2021 INIT	Note on criterion 3.2	26/01/2021
WK 1041 2021 INIT	SEOI under criterion 2.2: start of exchanges	25/01/2021
WK 977 2021 INIT	Work programme under the Portuguese Presidency	22/01/2021
WK 968 2021 INIT	DRAFT 2021 QUESTIONNAIRE ON DEFENSIVE MEASURES	22/01/2021
WK 980 2021 INIT	Steering note for the informal videoconference of the Code of Conduct Group (Business Taxation) of 1 February 2021	22/01/2021
WK 929 2021 INIT	Draft letter to Seychelles	21/01/2021
WK 759 2021 INIT	Letter received from Barbados	19/01/2021
WK 762 2021 INIT	Letter received from Seychelles	19/01/2021
WK 764 2021 INIT	Document from Taiwan	19/01/2021
WK 765 2021 INIT	EU list of non-cooperative jurisdictions for tax purposes: Report #41 by the Code of Conduct Group (Business Taxation) Chair on interactions on procedural and/or	19/01/2021

	political aspects of the monitoring process for the period 1 January to 18 January 2021	
WK 768 2021 INIT	Steering note for the Fiscal Attachés meeting of the Code of Conduct group (Business Taxation) on 22 January 2021	19/01/2021
WK 766 2021 INIT	Draft Council conclusions on the revised EU list of non-cooperative jurisdictions for tax purposes	19/01/2021
WK 634 2021 INIT	Draft CoCG Report to the Council	15/01/2021
WK 632 2021 INIT	Documents related to Annex 2 report (St. Lucia, Eswatini, Namibia)	15/01/2021
WK 630 2021 INIT	Draft letter to Maldives	15/01/2021
WK 629 2021 INIT	Draft letter to Samoa	15/01/2021
WK 628 2021 INIT	Progress report on jurisdictions on Annex II	15/01/2021
WK 626 2021 INIT	Progress report on jurisdictions on Annex I	15/01/2021
WK 625 2021 INIT	Progress Report – Dominica	15/01/2021
WK 624 2021 INIT	Progress Report – Jamaica	15/01/2021
WK 266 2021 INIT	Technical aspects of the monitoring process - Report #58 on day-to-day interactions with jurisdictions	08/01/2021

	= Curaçao	
WK 264 2021 ADD 2	Technical aspects of the monitoring process - Report #58 on day-to-day interactions with jurisdictions = Curaçao	08/01/2021
WK 264 2021 ADD 1	Technical aspects of the monitoring process - Report #58 on day-to-day interactions with jurisdictions = Eswatini	08/01/2021
WK 261 2021 ADD 4	Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions = Cayman Islands	08/01/2021
WK 261 2021 ADD 3	Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions = Crown Dependencies	08/01/2021
WK 261 2021 ADD 2	Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions = Guernsey	08/01/2021
WK 261 2021 ADD 1	Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions	08/01/2021

	= Marshall Islands	
WK 260 2021 INIT	Letter received from Switzerland	08/01/2021
WK 253 2021 INIT	EU list of non-cooperative jurisdictions for tax purposes: Report #40 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 December to 31 December 2020	08/01/2021
WK 264 2021 INIT	Technical aspects of the monitoring process - Report #58 on day-to-day interactions with jurisdictions	08/01/2021
WK 261 2021 INIT	Technical aspects of the monitoring process - Report #57 on day-to-day interactions with jurisdictions	08/01/2021

Fiscal Counsellors/Attachés

Reference Nr.	Creation Date	Subject
WK 8396 2021 INIT	23/06/2021	Commission proposal for a Council directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - Silence procedure
WK 7140 2021 INIT	31/05/2021	Presidency note to the HLWP on the VAT "Buy and Donate" proposal
WK 7118 2021 INIT	28/05/2021	Presidency note to the HLWP on VAT Rates
WK 6470 2021 INIT	17/05/2021	Note on the state of play in the negotiations in the OECD BEPS Inclusive Framework
WK 6400 2021 INIT	12/05/2021	Presidency note on European Data Protection Board (EDPB) Statement 04/21 on international agreements including transfers
WK 6038 2021 INIT	06/05/2021	Draft Council Implementing Decision authorising the Netherlands 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 4612 2021 INIT	07/04/2021	Draft Council Implementing Decision authorising Croatia to apply a tax exemption to gas oil used to operate machinery in humanitarian demining in accordance with Article 19 of Directive 2003/96/EC

		- Silence procedure
WK 2517 2021 INIT	22/02/2021	Tax challenges arising from the digitalisation of the economy - state of play
WK 2439 2021 INIT	19/02/2021	VAT rates - Presentation by the Presidency made at the Working Party on Tax Questions informal videoconference of 18 February 2021
WK 1665 2021 INIT	04/02/2021	Negotiations of administrative cooperation agreements with relevant non-EU countries in the area of VAT - Presentation by the Commission
WK 1278 2021 INIT	28/01/2021	Commission draft non-paper on establishing a basis for a possible future VAT Administrative Cooperation framework between the EU and the People's Republic of China
WK 1210 2021 INIT	28/01/2021	Commission non-paper regarding proceedings before the European Court of Human Rights in which the Commission intends to intervene as third party (ITALMODA MARIANO PREVITI and others v. the Netherlands (European Court of Human Rights, Application 16395/18))
WK 1073 2021 INIT	25/01/2021	Draft Council Implementing Decision authorising the Netherlands to apply a reduced rate of taxation to electricity supplied to [charging stations for] electric vehicles in accordance with Article 19 of Directive 2003/96/EC - Silence procedure

High Level Working Party on Taxation

Reference Nr.	Creation Date	Subject
WK 8579 2021 INIT	28/06/2021	VAT rates reform Presidency note - State of play following the Ecofin discussion
WK 8422 2021 INIT	23/06/2021	Presidency steering note for the informal videoconference of the members of the Working Party on Tax Questions (High Level) on 2 July 2021
WK 6836 2021 REV 1	28/05/2021	Tax provisions in non-tax dossiers: overview of the ongoing and recently closed dossiers
WK 7010 2021 INIT	27/05/2021	Draft ECOFIN report to the European Council on tax issues
WK 6838 2021 INIT	21/05/2021	Presidency steering note for the informal videoconference of the members of the High Level Working Party on taxation on 1 June 2021
WK 6836 2021 INIT	21/05/2021	Tax provisions in non-tax dossiers: overview of the ongoing and recently closed dossiers
WK 6508 2021 INIT	17/05/2021	Draft ECOFIN report to the European Council on tax issues
WK 5731 2021 INIT	28/04/2021	Note from the Presidency on the state of play in the negotiations in the OECD BEPS Inclusive Framework
WK 5637 2021 INIT	27/04/2021	Presidency steering note for the informal videoconference of the members of the

		High Level Working Party on taxation on 5 May 2021
WK 2822 2021 INIT	26/02/2021	European Court of Auditors' Special Report N° 03/2021 on exchanging tax information in the EU
WK 2594 2021 INIT	23/02/2021	Presidency steering note for the informal videoconference of the members of the High Level Working Party on taxation on 2 March 2021
WK 2561 2021 INIT	23/02/2021	FATCA - Follow-up to the AOB item on the ECOFIN agenda
WK 1409 2021 INIT	01/02/2021	Fiscalis 2020 - Annual Progress Report 2019
WK 1141 2021 INIT	26/01/2021	Presidency steering note for the informal videoconference of the members of the High Level Working Party on taxation on 2 February 2021
WK 501 2021 INIT	14/01/2021	Portuguese Presidency - Presentation
WK 199 2021 INIT	07/01/2021	Informal videoconference of the Members of the High Level Working Party (Taxation) on 13 January 2021
WK 21 2021 INIT	04/01/2021	Tax provisions in non-tax dossiers: overview

Working Party on Tax Questions (Fiscalis)

Reference Nr.	Creation Date	Subject
WK 4111 2021 INIT	24/03/2021	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Information from the Presidency
WK 4110 2021 INIT	24/03/2021	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Final compromise text
WK 3969 2021 INIT	19/03/2021	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Information from the Presidency
WK 3967 2021 INIT	19/03/2021	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation - Information from the Presidency

Working Party on Tax Questions (Indirect Taxation - Excise duties/Energy Taxation)

Reference Nr.	Creation Date	Subject
WK 6067 2021 INIT	06/05/2021	Draft Council Implementing Decision authorising Denmark 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 3821 2021 INIT	17/03/2021	Draft Council Regulation amending Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers

Working Party on Tax Questions (Indirect Taxation - VAT)

Reference Nr.	Creation Date	Subject
WK 6949 2021 INIT	26/05/2021	Commission proposal for a Council directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - Presidency compromise text
WK 6368 2021 INIT	12/05/2021	Presidency compromise on the Commission proposal for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax
WK 6310 2021 INIT	11/05/2021	Presidency steering note on Eurofisc
WK 6309 2021 INIT	11/05/2021	Strategy and Governance of Eurofisc (FPG 117) - Final report and recommendations
WK 6141 2021 INIT	07/05/2021	Commission proposal for a Council directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest - Presidency compromise text
WK 5490 2021 INIT	23/04/2021	VAT rates proposal: Comments from the Slovak delegation on adaptation of the macroeconomic safeguard clause
WK 4987 2021 INIT	14/04/2021	Proposal for a Council Directive amending Directive 2006/112/EC as regards exemptions on importations and on certain supplies, in respect of Union measures in the public interest

		- Presentation by the Commission
WK 4985 2021 INIT	14/04/2021	Evaluation of the special VAT scheme for travel agents - Presentation by the Commission
WK 4984 2021 INIT	14/04/2021	Proposal for a Council Directive amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive - Presentation by the Presidency
WK 4872 2021 INIT	13/04/2021	Presidency compromise on the Commission proposal for a Council directive amending Directive 2006/112/EC as regards rates of value added tax
WK 4676 2021 INIT	08/04/2021	Non-paper related to the reform of the VAT rates regime – adaptation of the macroeconomic safeguard clause
WK 4449 2021 INIT	31/03/2021	Proposal for a Council Directive amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive -Presidency paper
WK 4436 2021 INIT	30/03/2021	Draft Council Implementing Decision 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 3724 2021 INIT	16/03/2021	Presidency discussion paper - VAT rates
WK 3721 2021 INIT	16/03/2021	Presidency discussion paper - VAT rates
WK 3720 2021 INIT	16/03/2021	Presidency steering note - VAT rates
WK 2217 2021 INIT	16/02/2021	Draft Council Implementing Decision authorising the United Kingdom in respect of Northern Ireland to apply a special measure derogating from Articles 16 and 168 of Directive 2006/112/EC on the common system of value added tax
WK 1864 2021 INIT	09/02/2021	Presidency discussion paper - VAT rates
WK 1281 2021 INIT	29/01/2021	VAT rates - Presentation
WK 1187 2021 INIT	27/01/2021	Proposal for a Council Directive amending Directive 2006/112/EC as regards conferral of implementing powers to the Commission to determine the meaning of the terms used in certain provisions of that Directive - Presentation by the Commission
WK 1131 2021 INIT	26/01/2021	Draft Council Implementing Decision amending Implementing Decision (EU) 2017/563 authorising the Republic of Estonia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax
WK 299 2021 INIT	11/01/2021	Presidency discussion paper - VAT rates