



Council of the European Union
General Secretariat

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FISC
ECOFIN

COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	ecofin2b.taxpolicy@consilium.europa.eu
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Subject:	Working Party on Tax Questions (High Level)
Date:	29 April 2025
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Format: 2+2

1. International issues:
 - a) United Nations negotiations on a Framework Convention on international tax cooperation
 - *Exchange of views*
 - b) OECD/G20 Inclusive Framework on BEPS
 - *Information by the Presidency*
2. Global Minimum Tax – a way forward (poss.)
 - *Exchange of views*
3. Directive on VAT rules for distance sales of imported goods and import VAT
 - *Exchange of views with the aim of a preparation of a general approach at the May Ecofin*

4. Directive on transfer pricing
 - *Exchange of views*
 5. Structured approach for tax decluttering and simplification
 - *Presentation by the Presidency*
 - *Exchange of views*
 6. Negotiations on Amending Protocols to the Agreement between the European Union and, respectively, the Swiss Confederation, San Marino, Monaco, Andorra and Liechtenstein, on the automatic exchange of financial account information to improve international tax compliance
 - *Information from the Commission*
 - *Exchange of views with the aim of initialling the text of the draft Amending Protocol with San Marino*
 7. AOB
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