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OUTCOME OF PROCEEDINGS

From:	General Secretariat of the Council
On:	20 June 2025
To:	Delegations
Subject:	Code of Conduct (Business Taxation) Group - Council conclusions (20 June 2025)

Delegations will find in the Annex the Council conclusions on the progress achieved by the Code of Conduct (Business Taxation), approved by the Council at its 4106th meeting held on 20 June 2025.

Council conclusions
on the progress achieved by the Code of Conduct (Business Taxation) Group
during the Polish Presidency

The Council of the European Union:

1. ACKNOWLEDGES the positive impact of the Code of Conduct and the Group's efforts in mitigating harmful tax practices, contributing to the reduction of preferential tax regimes both within the EU and globally;
2. APPRECIATES the Group's efforts in advancing the objectives outlined in the Code of Conduct (Business Taxation) and ENCOURAGES the Group to continue its valuable work;
3. APPROVES the Group's report as set out in ST 9651/25 + ADD 1-10;
4. ENDORSES the standstill assessments agreed by the Group and ASKS the Group to continue monitoring standstill and the implementation of the rollback; ENDORSES the assessments agreed by the Group of actual effects of individual measures as agreed by the Group and ASKS the Group to continue monitoring the individual measures;
5. WELCOMES the progress achieved by the Code of Conduct Group in the revision of the EU list of non-cooperative jurisdictions in February 2025; ENCOURAGES the Group to maintain effective dialogue with jurisdictions, monitoring, and screening, to support their compliance with the EU listing criteria and fulfilment of commitments within the agreed deadline;

6. RECOGNISES the Group's ongoing consideration of the possible impact of the revised Forum on Harmful Tax Practices (FHTP) methodology on regime reviews under criterion 2.1, as well as of the changes to the frequency of the FHTP monitoring for criterion 2.2; RECOGNISES the Group's continuous monitoring of no or only nominal tax jurisdictions for the effective implementation of economic substance requirements to companies and other entities that fall within the scope of criterion 2.2 and ACKNOWLEDGES the Group's decision to monitor the existence of in-scope ultimate parent entities in relevant jurisdictions that were previously exempted from criterion 3.2;
7. CALLS on the Group to continue the work to incorporate beneficial ownership as a fourth transparency criterion;
8. CALLS on the Group to continue the work on the appropriate selection indicators for future modifications of the geographical scope of the EU list;
9. INVITES the Group to report back to the Council on its work during the Danish Presidency.
