



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:	Code of Conduct Group (Business Taxation) - Subgroup on internal and external issues <b>[Morning only]</b>
Date:	16 October 2025
Time:	10:00
Venue:	COUNCIL EUROPA BUILDING Rue de la Loi 167, 1048 BRUSSELS

#### **Format: 1 + 1**

#### **Internal issues**

1. Notification of preferential regimes to the Code of Conduct Group on Business Taxation:  
Improving working methods
2. Annual monitoring of actual effects of individual measures
3. Expenditure-based tax incentives and the nexus requirement in Special Economic Zones

External issues

4. Application by Member States of tax defensive measures
  5. Progress report on a jurisdiction
  6. Criterion 3.2 - Monitoring of previously exempt jurisdictions based on the 2025 OECD Inclusive Framework peer reviews and their replies on resident Ultimate Parent Entities (UPEs) of Multinational Enterprises (MNEs)
  7. Any other business
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NB: Council documents are available on Delegates Portal.