



Council of the European Union
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COMMUNICATION

NOTICE OF MEETING AND PROVISIONAL AGENDA

Contact:	ecofin2b.taxpolicy@consilium.europa.eu
Tel./Fax:	+32-2-281.59.53
Subject:	Working Party on Tax Questions (High Level)
Date:	3 November 2025
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Format: 2+2

1. Revision of the Energy Taxation Directive (ETD)

- *Preparation for a general approach at the November Ecofin Council*

2. Issues covered by G20 and OECD Inclusive Framework on BEPS

- a) G20 meeting of Finance Ministers and Central Bank Governors on 15-16 October in Washington DC, USA
 - *Information from the Presidency*
- b) G20/OECD Inclusive Framework: state of play
 - *Information from the Presidency*

3. United Nations negotiations on a Framework Convention on international tax cooperation:

- a) State of play and way forward
 - *Information from the Presidency*
- b) Draft Council decision authorising the negotiations at the United Nations for an agreement for the second Early Protocol
 - *Presentation by the Presidency*
 - *Exchange of views*

4. Tax decluttering and simplification

- *Information from the Commission*

5. Behavioural excise duties

- *Presentation by the Finnish delegation and by the Presidency*
- *Exchange of views*

6. Savings and Investments Union: Commission Recommendation on savings and investment accounts

- *Presentation by the Commission*
- *Exchange of views*

7. AOB
