



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:	25 November 2025
Time:	10:00
Venue:	COUNCIL LEX BUILDING Rue de la Loi 145, 1048 BRUSSELS

Format: 2+2

1. Challenges related to tax-motivated migration by individuals

- *Presentation by the OECD IF and by the Presidency*
- *Exchange of views on the way forward*

2. Tax decluttering and simplification

- *Presentation by the Presidency and by the Commission*
- *Exchange of views on the way forward*

3. Exchange of information in the area of taxation

- *State of play and information from the Presidency*

4. ECOFIN report on tax issues

- *Exchange of views with a view to submission to the December ECOFIN*

5. Issues covered by OECD Inclusive Framework on BEPS: State of play

- *Information from the Presidency*

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

- *Information from the Presidency on the outcomes of the third session of the Intergovernmental Negotiating Committee (Nairobi, 10 -19 November 2025)*

7. Negotiations on a Multilateral Convention on the International Tax Dispute Resolution Commission

- *Information from the Presidency*

8. Russia's aggression against Ukraine: Freeze and Seize Task Force (Subgroup on tax enforcement)

- *Information from the Commission*

9. Tax in non-tax affairs

- *Information from the GSC*

10. AOB
