

<p><b>ROOM DOCUMENT #5</b> <b>Code of Conduct Group (Business Taxation)</b> <b>12 April 2016</b> <b>ORIGIN: Commission Services</b></p>
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**Standstill and rollback – patent boxes**

**Member States' Comments**

In room document 3 of 2 February 2016 the Commission Services identified a number of issues relating to the nexus approach which it believed needed to be clarified. Member States' comments on these are included in the annex to this document.

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