Annex 1

List of documents already disclosed

- Roomdoc #8 Implementation of Work Package 2011 – Preparation of guidance notes (Meeting 7 February 2012);
- Roomdoc #1; 17 April 2012 - Monitoring the implementation of the guidance agreed on Inbound Profit Transfers (Meeting 17 April 2012);
- Roomdoc #2; 17 April 2012 – Work Package 2011; Mismatches (Meeting 17 April 2012);
- Roomdoc #3; 17 April 2012 – Consolidated Rollback returns (Meeting 17 April 2012):
- Roomdoc #4; 17 April 2012 – Consolidated Standstill returns (Meeting 17 April 2012);
- Roomdoc #6; 17 April 2012 – ENP and relation with the Code (Meeting 17 April 2012);
- Roomdoc #8; 17 April 2012 – Draft Guernsey grids and assessment (Meeting 17 April 2012).

1-ADMINISTRATIVE PRACTICES: CROSS BORDER RULINGS & TRANSPARENCY AND EXCHANGE OF INFORMATION IN THE AREA OF TRANSFER PRICING” 30 January 2013
3. “PREPARATION OF GUIDANCE NOTES - REVISED DRAFT GUIDANCE” 30 January 2013
4. “MEMBER STATES’ NOTIFICATIONS ON STANDSTILL” 20 March 2013
5. “MEMBER STATES’ NOTIFICATIONS ON IMPLEMENTATION OF ROLLBACK” 20 March 2013
8. “PREPARATION OF GUIDANCE NOTES - REVISED DRAFT GUIDANCE” 20 March 2013
11. “MONITORING GUIDANCE ON INBOUND PROFITS” 29 May 2013
12. “MONITORING GUIDANCE ON INBOUND PROFITS” 11 September 2013
17. “UK – PATENT BOX” 22 October 2013
18. “MONITORING GUIDANCE ON INBOUND PROFITS – MEMBER STATES' RESPONSES” 22 October 2013
20. “BE – AMENDMENT TO PATENT INCOME DEDUCTION REGIME” 20 November 2013
21. “OBSERVATIONS FROM EUROPEAN COMMISSION SERVICES ON DRAFT GUIDANCE ON HYBRID ENTITY MISMATCHES AND HYBRID PERMANENT ESTABLISHMENTS” 14 January 2014 (sub group)
22. “Links with Third Countries - Switzerland” 27 January 2014
1. Document 1: Grids for the revised or replacement regimes against the five criteria in paragraph B of the Code of Conduct...

2. Document 2: E002 Informal Capital Ruling;

3. Document 3: A013 1929 Holding Companies;


5. Document 5: F028 Exempt Companies (AWs) (Aruba) - Netherlands;

6. Document 6: F027 Offshore Companies (Aruba) - Netherlands;

7. Document 7: AAM 002(b) Holdings - Austria;

8. Document 8: Grids for the revised or replacement regimes against the five criteria in paragraph B of the Code of Conduct...


11. Document 11: Grids for the revised or replacement regimes against the five criteria in paragraph B of the Code of Conduct;

12. Document 12: AAM 002(b) Holdings - Austria.

1. Document 1: The imputation regime (Aruba) the Netherlands;

2. Document 2: New potentially harmful measure in the Netherlands Antilles;

3. Document 3: Tax incentives for investment Greece;
1. Document 1: Interest from affiliated companies;
2. Document 2: Royalty income;
3. Document 3: Draft grids for new fiscal framework - Aruba;
5. Document 5: Draft grids for interest from affiliated companies - Hungary;
7. Document 7: Draft grids for ML4 and ML5 revised rollback proposal - Malta;
8. Document 8: Code of Conduct Group meeting- 24 May 2005; Clarification on Hungarian Regimes
9. Document 9: Interest from affiliated companies;

1. Document 1: Room Document #3 dated 28 March 2006;
3. Document 3: Room Document #2 dated 27 April 2006;
5. Document 5: Room Document #5 dated 11 October 2006;
7. Document 7: Room Document #7 dated 11 October 2006;
8. Document 8: Room document #5 dated 8 November2006;

1. Document 1 ; room document #5 of 7 May 2007 on Spain – Intangible assets regime;
2. Document 2: room document #2 of 19 September 2007 on The Netherlands – group interest box;
6. Document 6: document for discussion on examples of practical application economic data;
7. Document 7: non paper on the future work package;
8. Document 8: Room Document #1 dated 22 April 2008 on implications of size and openness of Member States;
17. Document 17: Room Document #3 of 9 September 2008 on Slovak Republic – Investment aid tax credit;

1. Document 1 : room document#6 of 5 February 2009 on anti-abuse;
3. Document 3: Room document #7 of 5 February 2009 on profit participating loan;
4. Document 4: Room document # 1 of 15May 2009 on implementation of rollback in Member States
5. Document 5: Room document #2 of 15 May 2009 on Member States’ notifications on STANDSTILL
8. Document 8: Room document #5 of 15May 2009 on links with third countries;
11. Document 11: Room document # 8 of 15May 2009 on participating loans and other types of tax planning schemes
14. Document 14: Room document # 4 on 23 September 2009 on transparency and exchange of information in the area of transfer pricing
18. Document 18: Room document #2 on links to third countries

1. Document 1 : room document #1 of 14 January 2010 on inbound profit transfers;
2. Document 2:Room document #2 of 14 January 2010 on taxation of outbound profit distributions,
3. Document 3: Room document #7 of 14 January 2010 on profit participating loan;
4. Document 4: Room document # 2 of 1 of 4 March 2010 on administrative practices;
6. Document 6: Room document # 3 of 4 March 2010 on links to third countries;
10. Document 10: Room document # 2 of 25 March 2010 on profit participating loans;
11. Document 11: Room document # 6 of 20 May 2010 on administrative practices (conclusions);
14. Document 14: Room document # 7 of 20 May 2010 on links to third countries,
15. Document 15: Room Document #3 of 23 September 2010 on standstill description on Hungary;
19. Document 19 : Room document #6 on considerations concerning the Jersey zero/ten regime
22. Document 22: Room document #7 of 23 September 2010 on considerations concerning the Isle of Man new tax legislation;
23. Document 23: Room document #7 of 19 November 2010 on Hungary – Tax base for interest payments received from abroad;