

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
2. “ANTI-ABUSE: HYBRID ENTITIES & HYBRID PE’S - MEMBER STATES’ RESPONSES” 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 “PREPARATION OF GUIDANCE NOTES - REVISED DRAFT GUIDANCE” 30 January 2013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
6. “MONITORING GUIDANCE ON INBOUND PROFITS” 20 March 2013.
7. “ADMINISTRATIVE PRACTICES: CROSS BORDER RULINGS & TRANSPARENCY AND EXCHANGE OF INFORMATION IN THE AREA OF TRANSFER PRICING” 20 March 2013
8. “PREPARATION OF GUIDANCE NOTES - REVISED DRAFT GUIDANCE” 20 March 2013
9. “ADMINISTRATIVE PRACTICES: CROSS BORDER RULINGS & TRANSPARENCY AND EXCHANGE OF INFORMATION IN THE AREA OF TRANSFER PRICING - MEMBER STATES’ RESPONSES” 29 May 2013
11. “MONITORING GUIDANCE ON INBOUND PROFITS” 29 May 2013
12. “MONITORING GUIDANCE ON INBOUND PROFITS” 11 September 2013
13. “UK: Isle of Man – retail tax - Agreed Description” 22 October 2013
17. “UK – PATENT BOX” 22 October 2013
18. “MONITORING GUIDANCE ON INBOUND PROFITS – MEMBER STATES’ RESPONSES” 22 October 2013
19. “CY – INTELLECTUAL PROPERTY REGIME” 20 November 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 “OBSERVATIONS FROM EUROPEAN COMMISSION SERVICES ON DRAFT GUIDANCE ON HYBRID ENTITY MISMATCHES AND HYBRID PERMANENT ESTABLISHMENTS” 14 January 2014 (sub group)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
23. “Enlargement – Republic of Croatia - Agreed Descriptions” 27 January 2014
24. “Standstill: patent boxes” 27 January 2014
25. “CY – INTELLECTUAL PROPERTY REGIME” 27 January 2014
26. “Administrative practices – Model instruction” 27 January 2014
27. “MODEL INSTRUCTION FOR THE SPONTANEOUS EXCHANGE OF CROSS-BORDER RULINGS AND UNILATERAL ADVANCE TRANSFER PRICING AGREEMENTS - MEETING N° 7 OF 28-29 NOVEMBER 2013” 27 January 2014
28. “COUNCIL DIRECTIVE 2011/16/EU - STATISTICS: GUIDELINES AND TABLES APPLICABLE AS OF 1.1.2014” 27 January 2014

29. *"CACT 038 - Statistics" 27 January 2014*
30. *"JOINT DECLARATION [or MEMORANDUM OF UNDERSTANDING / JOINT STATEMENT]" 18 March*
31. *"MEMBER STATES' NOTIFICATIONS ON STANDSTILL" 18 March 2014*
32. *"MEMBER STATES' NOTIFICATIONS ON ROLLBACK" 18 March 2014*
34. *"Standstill – Patent Boxes - Review of EU Regimes" 18 March 2014*
35. *"Standstill – Patent Boxes - Tax incentives for research and development" 18 March 2014*
36. *"MEMBER STATES' COMMENTS ON PATENT BOXES" 18 March 2014;*
37. *"Standstill – patent boxes - Revised OECD proposals on substantial activities" 18 March 2014*
38. *"Code of Conduct – Standstill - Interpretation of criterion 3 in the context of patent boxes" 18 March 2014*
39. *"JOINT DECLARATION [or MEMORANDUM OF UNDERSTANDING / JOINT STATEMENT]" 3 June 2014*
40. *"Standstill – Croatia" 3 June 2014*
41. *"Standstill – patent boxes - Revised OECD proposals on substantial activities" 3 June 2014*
43. *"STANDSTILL - PATENT BOX REGIMES - DRAFT DESCRIPTIONS AND WAY FORWARD" 3 June 2014*
47. *"ES/BASQUE COUNTRY – PARTIAL EXEMPTION OF INCOME FROM CERTAIN INTANGIBLE ASSETS" 18 September 2014*
48. *"ES/NAVARRÉ – PARTIAL EXEMPTION OF INCOME FROM CERTAIN INTANGIBLE ASSETS" 18 September 2014*
49. *"CY – INTELLECTUAL PROPERTY REGIME" 18 September 2014*
50. *"ES – PARTIAL EXEMPTION OF INCOME FROM CERTAIN INTANGIBLE ASSETS" 18 September 2014*
51. *"MT – EXEMPTION ON ROYALTIES DERIVED FROM PATENTS" 18 September 2014*
52. *"NL – INNOVATION BOX REGIME" 18 September 2014*
53. *"FR – REDUCED RATE FOR LONG TERM CAPITAL GAINS AND PROFITS FROM THE LICENSING OF IP RIGHTS" 18 September 2014*
54. *"PT – PARTIAL EXEMPTION OF INCOME FROM CERTAIN INTANGIBLE PROPERTY" 18 September 2014*
55. *"BE – PATENT INCOME DEDUCTION REGIME" 18 September 2014*
56. *"LU – INTELLECTUAL PROPERTY REGIME" 18 September 2014*
57. *"HU – IP REGIME FOR ROYALTIES AND CAPITAL GAINS" 18 September 2014*
58. *"UK – PATENT BOX" 18 September 2014*
61. *"Code of Conduct – Standstill - Interpretation of criterion 3 in the context of patent boxes" 18 September 2014*
62. *"Links with Third Countries - Switzerland" 22 October 2014*
64. *"APPROACH TO OTHER THIRD COUNTRIES - INFORMATION PAPER ON THE WORK OF THE PLATFORM FOR TAX GOOD GOVERNANCE" 22 October 2014*
65. *"Standstill – patent boxes - OECD progress report on substantial activities" 22 October 2014*
66. *"ES/BASQUE COUNTRY – PARTIAL EXEMPTION OF INCOME FROM CERTAIN INTANGIBLE ASSETS" 22 October 2014*
67. *"ES/NAVARRÉ – PARTIAL EXEMPTION OF INCOME FROM CERTAIN INTANGIBLE ASSETS" 22 October 2014*
68. *"ES – PARTIAL EXEMPTION OF INCOME FROM CERTAIN INTANGIBLE ASSETS" 22 October 2014*
69. *"FR – REDUCED RATE FOR LONG TERM CAPITAL GAINS AND PROFITS FROM THE LICENSING OF IP RIGHTS" 22 October 2014*

70. "BE –PATENT INCOME DEDUCTION REGIME" 22 October 2014
71. "NL – INNOVATION BOX REGIME" 22 October 2014
72. "LU – INTELLECTUAL PROPERTY REGIME" 22 October 2014
73. "HU – IP REGIME FOR ROYALTIES AND CAPITAL GAINS" 22 October 2014
74. "CY – INTELLECTUAL PROPERTY REGIME" 22 October 2014
75. "MT –EXEMPTION ON ROYALTIES DERIVED FROM PATENTS" 22 October 2014
76. "UK – PATENT BOX" 22 October 2014
77. "PT – PARTIAL EXEMPTION OF INCOME FROM CERTAIN INTANGIBLE PROPERTY"
78. "Standstill – patent boxes - Application of criterion 4" 22 October 2014
79. "Code of Conduct – Standstill - Interpretation of criterion 3 in the context of patent boxes" 22 October 2014
80. "Standstill – patent boxes - Member States' comments on room document 15" 22 October 2014
84. "MONITORING THE IMPLEMENTATION OF THE GUIDANCE AGREED ON INBOUND PROFIT TRANSFERS – ASSOCIATED AND DEPENDENT TERRITORIES" 22 October 2014
85. "WORK PACKAGE 2011 – MONITORING GUIDANCE ON INBOUND PROFITS" 22 October 2014

87. "Standstill – UK: Gibraltar - Scope of the Code of Conduct" 20 November 2014
88. "Work Programme 2011 – Monitoring Guidance on Inbound Profit Transfers - Dependent and Associated Territories" 20 November 2014.

- CACT dated 13 November 2013

- Room Document # ... Code of Conduct Group (Business Taxation) 18 November 2009
- Annex 1 – Administrative Practices Questionnaire – Replies from the Member States;
- Room document #2-Code of Conduct Group (Business Taxation) 4 March 2010;
- Annex to room document #2-Code of Conduct Group (Business Taxation) 4 March 2010;

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;
4. Document 4: E004 Informal Capital Ruling;
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... ;
9. Document 9: E002 Informal Capital Ruling;
10. Document 10: A013 1929 Holding Companies;
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;

4. Document 4: International tax ruling practice Italy;
5. Document 5: Holding regime Italy;
6. Document 6: Holding regime Sweden;
7. Document 7: the Imputation regime (Aruba) the Netherlands;
8. Document 8: Room document 4 dated 29 April 2004;
9. Document 9: Room document X dated 16 July 2004;
10. Document 10: Room document 5 dated 29 April 2004;
11. Document 11: Draft grids for the measure Tax incentives for Investment - Greece;
12. Document 12: E015 Incentives for Investment (Law 2601/98 ex1892/90),
13. Document 13: Interest & Royalties scheme Hungary; and
14. Document 14: Room document 1 dated 8 November 2004.

1. Document 1: Interest from affiliated companies;
2. Document 2: Royalty income;
3. Document 3: Draft grids for new fiscal framework - Aruba;
4. Document 4: Draft grids for Royalty Income - Hungary;
5. Document 5: Draft grids for interest from affiliated companies - Hungary;
6. Document 6: Draft grids for Revenue from stock exchange operations - 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;
10. Document 10: Room Document #3 dated 18 October 2005 - Malta;
11. Document 11: rollback proposal – advance corporate income tax system Malta
12. Document 12: Room Document #3 dated 24 February 2005;
13. Document 13:Room Document #8 dated 24 February 2005;
14. Document 14: Code of Conduct meeting 23 November 2005;
15. Document 15: Room Document #4 dated 18 October 2005.
16. Document dated 18 February 2005- agreed description between Hungary and the Commission

1. Document 1: Room Document #3 dated 28 March 2006;
2. Document 2: Room Document dated 28 March 2006- grid on Malta;
3. Document 3: Room Document #2 dated 27 April 2006;
4. Document 4: Room Document #... dated 16 May2006;
5. Document 5: Room Document #5 dated 11 October 2006;
6. Document 6: Room Document #6 dated 11 October2006;
7. Document 7: Room Document #7 dated 11 October 2006;
8. Document 8: Room document #5 dated 8 November2006;
9. Document 9: Annex I to Room Document #1 dated 27 April 2006.

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;
3. Document 3: room document #3 of 19 September 2007 on The Netherlands – Patent box;
4. Document 4: room document #4 of 19 September 2007 on a standstill description Isle of Man;
5. Document 5: room document of 16 October 2007 on draft grids distributable profits charge – Isle of Man;
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;
9. Document 9: Room Document #.. dated 7 May 2008 on Luxembourg – Intellectual property regime;
10. Document 10: Room Document #3 dated 7 May 2008 on Slovak Republic – Investment aid tax credit;
11. Document 11: Room Document #.. dated 7 May 2007 on Spain – Intangible assets regime;
12. Document 12: Room Document #.. dated 7 May 2008 on Portugal – Madeira Free Zone;
13. Document 13: Room Document #4 dated 7 May 2008 on Luxembourg – Intellectual property regime;
14. Document 14: Room Document #6 dated 7 May 2007 on Belgium – patents regime;
15. Document 15: Room document #.. dated 7 May 2008 on Slovak Republic – Investment aid tax credit;
16. Document 16: Room Document #1 dated 9 September 2008 on Belgium – patents regime.
17. Document 17: Room Document #3 of 9 September 2008 on Slovak Republic – Investment aid tax credit;
- 18 Document 18: Room Document #4 dated 9 September 2008 on Luxembourg – Intellectual property regime;
19. Document 19: Room Document #5 dated 9 September 2008 on Spain – Intangible assets regime;
20. Document 11: Room Document.. dated 18 November 2008 on Hybrid Finance Ruling- Belgium;

- 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*
- 6. Document 6: Room document # 3 of 15 May 2009 on inbound profit transfers;*
- 7. Document 7:; Room document # 4 of 15May 2009 on taxation of outbound profit distributions*
- 8. Document 8: Room document #5 of 15May 2009 on links with third countries;*
- 9. Document 9: Room document # 6 of 15May 2009 on transparency and exchange of information in the area of transfer pricing;*
- 10. Document 10: Room document # 7 of 15May 2009 on administrative practices ;*
- 11. Document 11: Room document # 8 of 15May 2009 on participating loans and other types of tax planning schemes*
- 12. Document 12: Room Document #2 of 25 September 2009 on the Netherlands interest Box ;*
- 13. Document 13:Room Document #3 of 23 September 2009 on links to third countries;*
- 14. Document 14: Room document # 4 on 23 September 2009 on transparency and exchange of information in the area of transfer pricing*
- 15. Document 15:Annex: conclusion and recommendations of the sub-group.*
- 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;
9. Document 9: Room document # 1 of 25 March 2010 on inbound profit transfers
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;
16. Document 16: Room Document #5 of 23 September 2010 on standstill notification on Luxembourg;
17. Document 17: Room Document#1 of 19 November 2010 on UK :Jersey- Zero-ten corporate tax regime;
18. Document 18: Room Document#1 of 23 September 2010 on standstill description on UK :Jersey- Zero-ten corporate tax regime;
19. Document 19 : Room document #6 on considerations concerning the Jersey zero/ten regime
20. Document 20 : Room document #2 of 19 November 2010 on UK : isle of Man- new tax legislation; 21. Document 21 : Room document #2 of 23 September 2010 on standstill description UK : isle of Man- new tax legislation ;
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;