



Brussels, 28 July 2015

**Meeting Report Code of Conduct Group
23 July 2015**

I. EXECUTIVE SUMMARY

- **Pascale Toussing (LU) and P. Hasekamp (NL) were appointed first and second vice-chairs. The Presidency's work programme was agreed. One meeting was deleted from the programme as it fell after the December ECOFIN. A replacement meeting could be organised if necessary.**
- **The discussion of the future of the Code of Conduct was based around a number of questions posed by the Chair. A *tour de table* covering the future work programme indicated that few Member States supported working on the effective level of tax issue in the Code Group. Developing guidance on rulings was agreed to be an important issue. The Code Group was generally seen as the right place to monitor the implementation of the BEPS conclusions but Member States recognised that the Group needed to prioritise them. It was agreed that work should continue on elements of the current work programme.**
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- **Under AOB, NL raised the question of access to Code documents. Member States agreed that the Group needed an appropriate level of confidentiality.**

II. REPORT

1. Appointment of Vice-Chairs

- **CHAIR** welcomed the appointment of the first Vice-Chair, Pascale Toussing (Ministry of Finance, Luxembourg) representing the Presidency and of Mr Hasekamp (Ministry of Finance, Netherlands) as second Vice-Chair, representing the incoming presidency.

2. Work Programme during the Luxembourg Presidency

- **CHAIR** introduced the room document setting out the work programme for the LU Presidency.
- **LU** noted that the final Code meeting listed in the document as being on 9 December was after the December ECOFIN meeting. It would therefore be cancelled so the final meeting would be on 18 November. If a meeting to replace the cancelled one was considered necessary the Presidency would try to organise it.

3. Future of the Code of Conduct

a. Future work programme

- **Chair** organised the discussion around nine questions. The first two questions were answered by a *tour de table*. Delegates were asked if the Group needed to start discussions on a new work programme based on the options identified by the Commission Services. They were also asked if there were any other issues they would like to see included a possible future work programme.

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [REDACTED]

- [Redacted]

- [Redacted]

- [Redacted]

- [Redacted]

- [Redacted]

- [Redacted]

- [Redacted]

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- [Redacted]

[REDACTED]

b. Monitoring the BEPS conclusions

- CHAIR then asked whether delegates wanted the Group to be responsible for reviewing all the BEPS conclusions.
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

c. Issues within the existing scope of the Code

- CHAIR asked delegates if they agreed with the Commission Service’s analysis of which issues were within the existing scope of the Code of Conduct.
- [REDACTED]
- [REDACTED]

d. Extending the mandate and update the criteria

- CHAIR asked delegates whether particular aspects of the Code, such as criteria 3 and 4 or the gateway criterion, should be changed.
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]

e. Monitor and formally assess agreed guidance

- CHAIR then asked whether delegates wanted the Group to review its approach to monitoring the implementation of agreed guidance to ensure that such implementation would be formally assessed by the Group. It was noted that this question overlap with the earlier one on monitoring the BEPS conclusions.
- [REDACTED]
- [REDACTED]

f. Make greater use of subgroups

- CHAIR asked if delegates supported the increased use of subgroups.
- [REDACTED]
- [REDACTED]
- [REDACTED]

g. Coordination with the OECD

- CHAIR noted that the issue of coordinating with the OECD had been mentioned several times already. No Member States made any proposals on this matter.

h. Improve other aspects of the governance of the group

- CHAIR raised the question of the Group's governance.
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

- [REDACTED]
- [REDACTED]
- [REDACTED]
- [REDACTED]

4. AOB

- [REDACTED]
- [REDACTED]
- [REDACTED]
- **Council Legal Service** reminded delegates that the simple fact that the Council had agreed that the Group's work was confidential was not itself sufficient grounds to deny access to documents.
