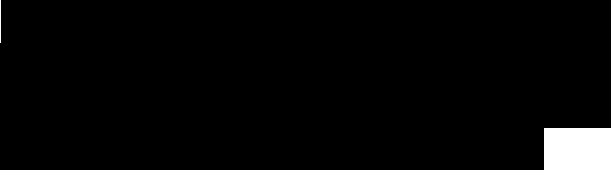


ROOM DOCUMENT # 5
Code of Conduct Group (Business Taxation)
22 October 2013
ORIGIN: Commission

WORK PACKAGE 2011 – MONITORING GUIDANCE ON INBOUND PROFITS
MEMBER STATES' RESPONSES

1. Following the Code of Conduct meeting on 11 September 2013, delegations were invited to send written answers or comments on room document 3 by 1st October 2013. The responses received so far are included in annex 1 to this document.
2. Fifteen MS provided written comments. 
3. However MS' comments were extensive and raised a variety of specific points so a summary of the responses is included in annex 2.

ANNEX 1

WORK PACKAGE 2011 – MONITORING GUIDANCE ON INBOUND PROFITS

MEMBER STATES' COMMENTS

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