

**ROOM DOCUMENT # 4**  
**Code of Conduct Group (Business Taxation)**  
**22 October 2014**  
**ORIGIN: Commission**

**Standstill – patent boxes**  
**Member States' comments on room document 15**

At the meeting in September Member States were asked for comments on room document 15. Replies were received from CY, LU, NL, ES and UK and they are included in the annex to this room document.

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**Annex**

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<sup>1</sup> Footnote 34 of the “PROGRESS REPORT ON ACTION ITEM 5 OF THE BEPS ACTION PLAN THIRD DRAFT” (CTPA/CFA/FHP/NOE2(2014)7/REV2/CONF).

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