

# Conclusions on Progress of Code of Conduct Group in 2022

**Anna Pinggen**

## News

On 6 December 2022, the [Council](#) approved the [conclusions](#) on the progress achieved by the Code of Conduct Group (CoCG) on Business Taxation during the Czech Presidency.

The Council welcomed the progress achieved by the Code of Conduct Group during the Czech Presidency and reaffirmed the importance of the recent reform and strengthening of the Code of Conduct for business taxation (→ [eucrim news of 9 December 2022](#)). It further welcomed the progress achieved by the CoCG with regard to the revision of the EU's list of non-cooperative jurisdictions and invited the Group to continue monitoring and keep up an effective dialogue with jurisdictions. The Council asked that the Group carry on its efforts to add beneficial ownership as a fourth transparency criterion. It also took note of further work on the assessment of applications by Member States of defensive measures in the tax area as provided by the guidance on coordination of national defensive measures.

The CoCG was established in 1998 to assess tax measures that may fall within the scope of the Code of Conduct for business taxation. The Code (a non-binding instrument originally agreed in 1997 and revised in 2022) aims to promote fair tax competition, both within the EU and beyond. The CoCG is composed of high-level representatives of the Member States and the European Commission. It is chaired by a representative of a Member State, serving a mandate of two years.

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ISSN: 1862-6947

<https://eucrim.eu>

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**Co-funded by  
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