

# Code of conduct on business taxation: chair of Council working group reappointed



The Council working group that oversees the implementation of the EU's code of conduct on business taxation has reappointed its chairperson. **Lyudmila Petkova**, director of the tax policy directorate at the Bulgarian Ministry of Finance, has been chairing the group since 2019. She will continue in her position for a further two years.

The working group, established in 1998, is responsible for implementing the code of conduct on business taxation, which sets out criteria for assessing tax measures that potentially encourage harmful tax competition. While the original focus of the code of conduct was on EU member states, the group is now also working to promote good tax governance at international level. One of the group's main tasks is to carry out preparatory work for the review of the EU list of non-cooperative jurisdictions for tax purposes.

The chair of the group, supported by the general secretariat of the Council and with the technical assistance of the Commission, is responsible for liaising with third-country jurisdictions on the EU listing process.