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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	Proposal for a Council Implementing Decision authorising France to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC
	- Decision to use the written procedure for the adoption

- 1. On 14 September 2020, <u>the Council</u> received the abovementioned <u>Commission proposal</u> for a Council Implementing Decision.
- 2. There were no objections raised against the substance of this derogation within the <u>Working Party on Tax Questions</u>.

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- 3. In view of the above, the Permanent Representatives Committee is invited:
 - to confirm its agreement on the text of the Council Implementing Decision authorising France to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC, as finalised by the legal/linguistic experts and set out in document 11192/20, and
 - to decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure and Article 1 of Council Decision 2020/430, as extended by Council Decision (EU) 2020/556, by Council Decision (EU) 2020/702, by Council Decision (EU) 2020/970 and by Council Decision (EU) 2020/1253, that the Council uses the written procedure for its adoption.

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