

Brussels, 3 December 2021 (OR. en)

14510/21

Interinstitutional File: 2021/0357(NLE)

FISC 220 ECOFIN 1182

## **'I/A' ITEM NOTE**

| From:          | General Secretariat of the Council   |
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| To:            | Permanent Representatives Committee (Part 2)/Council   |
| No. Cion doc.: | 13628/21 - COM(2021) 681 final   |
| Subject:       | Council Implementing Decision amending Implementing Decision (EU) 2018/593 authorising the Italian Republic to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax |
|                | - Adoption   |

- 1. On 5 November 2021 the Council received the Commission proposal<sup>1</sup> on the abovementioned subject.
- 2. There were no objections raised against the substance of this derogation within the <u>Working Party on Tax Questions (Indirect Taxation)</u>.
- 3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 14010/21 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

Doc. 13628/21.

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