



Council of the  
European Union

Brussels, 24 March 2022  
(OR. fr)

7240/22

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**Interinstitutional File:  
2021/0418(CNS)**

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**UK 45  
FISC 75  
ECOFIN 231**

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

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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Subject: Draft Council Directive amending Directive 2008/118/EC and Directive (EU) 2020/262 (recast) as regards tax-free shops situated in the French terminal of the Channel Tunnel

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1. On 16 December 2021, the Commission submitted the above proposal to the Council. The aim of the proposal is to authorise the reopening of tax-free shops in the French terminal of the Channel Fixed Link following the United Kingdom's withdrawal from the European Union.
2. The Working Party on the United Kingdom and the Working Party on Tax Questions examined the proposal on 14 January and 11 February 2022, respectively. No delegation raised any objections to the text of the draft Directive.
3. The European Economic and Social Committee delivered its opinion on 23 February 2022<sup>1</sup>, and the opinion of the European Parliament was delivered on 9 March 2022<sup>2</sup>.

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<sup>1</sup> ECO/578.

<sup>2</sup> [https://www.europarl.europa.eu/doceo/document/A-9-2022-0035\\_EN.html](https://www.europarl.europa.eu/doceo/document/A-9-2022-0035_EN.html)

4. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council adopt the above Council Directive, as finalised by the legal/linguistic experts and set out in 6800/22, as an 'A' item at a forthcoming meeting.
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