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European Union

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#### '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 DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL on preventive restructuring frameworks, on discharge of debt and disqualifications, and on measures to increase the efficiency of procedures concerning restructuring, insolvency and discharge of debt, and amending Directive (EU) 2017/1132 (Directive on restructuring and insolvency) **(first reading)**

- Adoption of the legislative act
- Statement

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#### Statement by Portugal

Portugal acknowledges that there is sufficient flexibility within the text of the Proposal for a Directive of the European Parliament and of the Council on preventive restructuring frameworks, second chance and measures to increase the efficiency of restructuring, insolvency and discharge procedures and amending Directive 2012/30/EU to allow Member States to exclude specific categories of debt from discharge of debt, or restrict access to discharge of debt or lay down a longer discharge period where such exclusions, restrictions or longer periods are duly justified.

Portugal's understanding is that Member States may maintain or introduce provisions excluding or restricting access to discharge of tax debts, not only because such measures are to be considered duly justified due to the special nature of tax debts, but also because the adoption of EU legislation with an impact on the payment of turnover taxes, excise duties and other forms of taxation would require a different specific legal basis, subject to special legislative procedures, as prescribed by the Treaty on the Functioning of the European Union.

Bearing this in mind, Portugal would like to reserve this position regarding the regulation of access to discharge of tax debts when transposing the Directive.