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CM 4741/20

FISC
ECOFIN
PREP-BXT
PROCED

COMMUNICATION

WRITTEN PROCEDURE

Contact: ecomp2b.taxpolicy@consilium.europa.eu

Tel./Fax: + 32-2-281.2892

Subject: **END OF WRITTEN PROCEDURE**

Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland

– Adoption of the legislative act

– Derogation from the 8-week period provided for in Article 4 of Protocol 1 on the role of national Parliaments in the EU

Delegations are informed that the written procedure, opened by CM 3753/20 of 12 November 2020, was completed on 20 November 2020 and that all delegations voted in favour of:

1) the adoption of the Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland, as set out in document 10115/20;

2) the derogation, on the basis of the second subparagraph of Article 3(3) of the Council's Rules of Procedure, from the eight-week period referred to in the first subparagraph of that Article.

Therefore:

1) the Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland, as set out in document 10115/20, is adopted;

2) the Council agreed to derogate, on the basis of the second subparagraph of Article 3(3) of the Council's Rules of Procedure, from the eight-week period referred to in the first subparagraph of that Article.
