



Brussels, 14 December 2022

CM 5842/1/22
REV 1

Interinstitutional Files:

2022/0369(APP)
2021/0433(CNS)
2022/0295(NLE)
2022/0414(NLE)

PROCED
BUDGET
FISC
ECOFIN

COMMUNICATION

WRITTEN PROCEDURE

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- Subject:
1. Council Regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027
 - *Adoption*
 - *Derogation from the eight-week period provided for in Article 4 of Protocol 1 to the TFEU on the role of national parliaments in the EU*
 2. Council Directive on ensuring a global minimum level of taxation for multinational and large-scale domestic groups
 - *Adoption*
 - *Approval of the Council statement*
 3. Council Implementing Decision on measures for the protection of the Union budget against breaches of the principles of the rule of law in Hungary
 - *Adoption*
 4. Council Implementing Decision on the approval of the assessment of the recovery and resilience plan for Hungary
 - *Adoption*

Initiation of written procedure

Extension of deadline until 14 December 2022, 20:00 (Brussels time)

Following the decision of the Permanent Representatives Committee Part 2 on 12 December 2022 to use the written procedure, **delegations which have not yet notified their replies are kindly invited to state whether they** agree to:

1. (a) the adoption of the **Council Regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027** as set out in in document 14471/1/22 REV 1 + REV 2 (de);

Please answer YES, NO or ABSTENTION.

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- (b) 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, in view of urgency of the matter as set out in the preamble of the legislative act.

Please answer YES, NO or ABSTENTION.

2. (a) the adoption of the **Council Directive on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union**, as set out in document 8778/22;

Please answer YES, NO or ABSTENTION.

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- (b) the approval of the accompanying **Council statement** contained in document 15349/22 + COR 1, to be entered into the Council minutes .

Please answer YES, NO or ABSTENTION.

3. the adoption of the **Council implementing decision for the protection of the Union budget against breaches of the principles of the rule of law in Hungary**, as set out in document 14247/22;

Please answer YES, NO or ABSTENTION.

4. the adoption of the **Council Implementing Decision on the approval of the assessment of the recovery and resilience plan for Hungary**, as set out in document 15447/22 + ADD 1.

Please answer YES, NO or ABSTENTION.

Any unilateral statements should be made at the same time as answering the questions, except for those already made at Coreper.

Replies of **delegations which have not yet notified their replies** must reach the General Secretariat of the Council **by Wednesday 14 December 2022 at 20:00 (Brussels time) at the latest**, and should be sent by e-mail to ecofin2a@consilium.europa.eu, ecofin2b.taxpolicy@consilium.europa.eu and ecomp1a.ecpol@consilium.europa.eu.
