Council of the European Union

Brussels, 22 September 2020
(OR. en)

10976/20

Interinstitutional File: 2020/0207(NLE)

FISC 184
ECOFIN 825
ENER 306
TRANS 408

'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	Proposal for a Council Implementing Decision authorising Germany to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC - Decision to use the written procedure for the adoption

1. On 28 August 2020, the Council received the abovementioned Commission proposal for a Council Implementing Decision.

2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions.

3. In view of the above, the Permanent Representatives Committee is invited:

- to confirm its agreement on the text of the Council Implementing Decision authorising Germany to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC, as finalised by the legal/linguistic experts and set out in document 10524/20, and

- to decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure and Article 1 of Council Decision 2020/430, as extended by Council Decision (EU) 2020/556, by Council Decision (EU) 2020/702, by Council Decision (EU) 2020/970 and by Council Decision (EU) 2020/1253, that the Council uses the written procedure for its adoption.