Council of the European Union

Brussels, 22 September 2021
(OR. en)

12112/21

Interinstitutional File: 2021/0276(NLE)

FISC 153
ECOFIN 877
ENER 392

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	11331/21 - COM(2021) 485 final
Subject:	Proposal for a Council Implementing Decision authorising Italy to apply reduced rates of excise duty to gas oil used for heating purposes supplied in the municipality of Campione d'Italia and to electricity supplied in that municipality in accordance with Article 19 of Directive 2003/96/EC - Adoption

1. On 20 August 2021 the Council received the Commission proposal[1] on the abovementioned subject.

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

3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
   - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 11665/21 as an "A" item on the agenda of a forthcoming meeting;
   - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

[1] Doc. 11331/21.