



Council of the
European Union

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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)
No. Cion doc.:	12453/20 COM(2020) 688 final
Subject:	Draft Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic <ul style="list-style-type: none">- Decision to use the written procedure for the adoption- Decision to derogate from the 8-week period provided for in Article 4 of Protocol 1 on the role of national parliaments in the EU

1. On 28 October 2020, the Commission adopted a proposal for a Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic¹.

¹ Doc. ST 12453/20 FISC 204 ECOFIN 980 MI 438 COVID-19 4.

2. The European Parliament has submitted its opinion on 26 November 2020², the opinion of the European Economic and Social Committee is pending (expected to be submitted on 2 December 2020).
3. The Working Party on Tax Questions (WPTQ) was consulted on the proposal on 12 and 19 November 2020, under a silence procedure. All delegations within the WPTQ agreed on the text set out in doc. 12946/20.
4. In view of the above, the Permanent Representatives Committee is invited:
 - to confirm its agreement on the text of the abovementioned Council Directive, as finalised by the legal/linguistic experts and set out in document 12946/20, with a view that the Council adopts the legal act, subject to receiving the opinion of the European Economic and Social Committee;
 - to confirm its agreement that, in view of the urgency of the matter, the Council decides 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;
 - 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 (EU) 2020/430, as extended by Council Decision (EU) 2020/556, by Council Decision (EU) 2020/702, by Council Decision (EU) 2020/970, by Council Decision (EU) 2020/1253 and by Council Decision (EU) 2020/1659, that the Council uses the written procedure for its adoption.

² https://www.europarl.europa.eu/doceo/document/TA-9-2020-0335_EN.html