Council of the European Union

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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)
Subject:	Proposal for a Council Implementing Decision authorising the Netherlands to introduce a special measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax - Decision to use the written procedure for the adoption

1. On 17 November 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 the Netherlands to introduce a special measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax, as finalised by the legal/linguistic experts and set out in document 13508/20 FISC 228 ECOFIN 1111, 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, by Council Decision (EU) 2020/1253 and by Council Decision (EU) 2020/1659, that the Council uses the written procedure for its adoption.