Council of the European Union

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	14655/21 - COM(2021) 735 final
Subject:	Council Implementing Decision authorising France to introduce a special measure derogating from Articles 218 and 232 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 1 December 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 15026/21 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] 14655/21.