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'I' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee

Subject: European Court of Auditors' Special Report No 03/2021: Exchanging tax information in the EU: solid foundation, cracks in the implementation

- *Designation of Working Party*

1. On 26 January 2021, the European Court of Auditors published Special Report No 03/2021 entitled "Exchanging tax information in the EU: solid foundation, cracks in the implementation"¹.
2. Under the rules laid down in the Council conclusions on improving the examination of special reports drawn up by the Court of Auditors², it is suggested that the Permanent Representatives Committee instruct the Working Party on Tax Questions: Direct Taxation, to examine the report in accordance with those rules.

¹ This special report is available in 23 EU languages on the Court's website:
<http://eca.europa.eu>.

² Doc. 7515/00 FIN 127 + COR 1.