



Council of the  
European Union

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## 'I' ITEM NOTE

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

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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*

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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"<sup>1</sup>.
2. It is suggested that the Permanent Representatives Committee instruct the Working Party on Tax Questions, and, as might be necessary, the High Level Working Party on Taxation, to examine this report. To be noted, since this report is not presented to the Council in the context of discharge procedure, it remains to be determined, during the examination of this report, the opportunity to prepare any conclusions by the Council on the matter.

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