



Council of the  
European Union

Brussels, 9 March 2021  
(OR. en)

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**Interinstitutional File:  
2021/0030(NLE)**

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**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	6145/21 - COM(2021) 53 final
Subject:	Council Implementing Decision authorising the United Kingdom in respect of Northern Ireland to apply a special measure derogating from Articles 16 and 168 of Directive 2006/112/EC on the common system of value added tax - Adoption

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1. On 11 February 2021 the Council received the Commission proposal<sup>1</sup> on the abovementioned subject.
2. There were no objections raised against the substance of this derogation within the Working Party on the United Kingdom and the Working Party on Tax Questions (Indirect Taxation).
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 United Kingdom in respect of Northern Ireland to apply a special measure derogating from Articles 16 and 168 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 6323/21;

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<sup>1</sup> Doc. 6145/21.

- suggest that the Council adopts the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 6323/21 as an "A" item on the agenda of a forthcoming meeting;
  - suggest that the Council agrees on the publication of the abovementioned Implementing Decision in the Official Journal.
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