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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	7462/21 - COM(2021) 147 final
Subject:	Council Implementing Decision authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 29 March 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 document 7743/21 as an "A" item on the agenda of a forthcoming meeting;

[1] Doc. 7462/21.

– decide, given the urgency, if no formal Council meetings take place before 7 May 2021, 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, by Council Decision (EU) 2020/1659, by Council Decision (EU) 2021/26 and by Council Decision (EU) 2021/454, that the Council uses the written procedure for the adoption of the text of the Council Implementing Decision authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax as set out in document 7743/21;

– agree on the publication of the abovementioned Implementing Decision in the Official Journal.