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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	5701/21 COM(2021) 28 final
Subject:	Council Regulation amending Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers - Adoption

1. On 26 January 2021, the Commission adopted a proposal for a Council Regulation amending Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers¹.
2. The opinion of the European Economic and Social Committee was adopted on 27 April 2021². The opinion of the European Parliament was adopted on 29 April 2021³.

¹ Doc. 5701/21.

² <https://www.eesc.europa.eu/en/our-work/opinions-information-reports/opinions/administrative-cooperation-field-excise-duties-electronic-registers>

³ https://www.europarl.europa.eu/doceo/document/A-9-2021-0121_EN.html

3. There were no objections raised against the substance of this Council Regulation in the Working Party on Tax Questions (Indirect Taxation – Excise Duties).
4. In view of the above, the Permanent Representatives Committee is invited to:
- confirm its agreement on the text of the abovementioned Council Regulation, as finalised by the legal/linguistic experts and set out in document 7312/21, with a view that the Council adopts the legal act as an "A" item on the agenda of a forthcoming meeting;
 - decide, given the urgency, that if no formal Council meetings take place before 12 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 Regulation amending Council Regulation (EU) No 389/2012 on administrative cooperation in the field of excise duties as regards the content of electronic registers as set out in document 7312/21;
 - suggest that the Council agrees on the publication of the abovementioned Council Regulation in the Official Journal.
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