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**Interinstitutional File:
2020/0070(NLE)**

**FISC 114
ECOFIN 385**

'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	Council Implementing Decision authorising the Republic of Finland to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax - Decision to use the written procedure for the adoption

1. On 7 May 2020, the Council received the abovementioned Commission proposal for a Council Implementing Decision authorising Finland to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax.¹
2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions.
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 Republic of Finland to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax, as revised by the legal/linguistic experts and set out in document 7988/20 FISC 108 ECOFIN 301, and

¹ Doc. 7851/20 FISC 99 ECOFIN 281.

- to decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure and Article 1 of Council Decision (EU) 2020/430, as extended by Council Decision (EU) 2020/556, that the Council uses the written procedure for its adoption.
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