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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.: | 8324/21 - COM(2021) 209 final |
| Subject: | Council Implementing Decision authorising the Netherlands to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC - Adoption |

1. On 29 April 2021 the Council received the Commission proposal¹ 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 8752/21 as an "A" item on the agenda of a forthcoming meeting;

¹ Doc. 8324/21.

- decide, given the urgency, if no formal Council meetings take place before 9 June 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, by Council Decision (EU) 2021/454 and by Council Decision (EU) 2021/825, that the Council uses the written procedure for the adoption of the text of the Council Implementing Decision authorising the Netherlands to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC as set out in document 8752/21;

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