



Brussels, 10 July 2020  
(OR. en)

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**Interinstitutional File:  
2020/0124(NLE)**

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**FISC 151  
ECOFIN 574**

### 'I' ITEM NOTE

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From: General Secretariat of the Council  
To: Permanent Representatives Committee (Part 2)  
Subject: Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2018/485 authorising Denmark to apply a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax  
- Decision to use the written procedure for the adoption

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1. On 22 June 2020, the Council received the abovementioned Commission proposal for a Council Implementing Decision.
2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions.
3. Against this background, the Permanent Representatives Committee is invited:
  - to confirm the agreement reached within the Working Party, and
  - 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 2020/430, as extended by Council Decision (EU) 2020/556, by Council Decision (EU) 2020/702 and by Council Decision (EU) 2020/970, that the Council uses the written procedure for the adoption of the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 9214/20 FISC 146 ECOFIN 545.