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'I' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee

Subject: Council Implementing Decision authorising the Italian Republic to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax
- Decision to use the written procedure for the adoption

1. On 31 March 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. 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 Italian Republic to apply a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax, as finalised by the legal/linguistic experts and set out in document 7439/20 FISC 95 ECOFIN 241, 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, that the Council uses the written procedure for its adoption.