Council of the European Union
General Secretariat

Brussels, 12 May 2020

CM 2209/20

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COMMUNICATION

CONSULTATION

Contact:	consultations@consilium.europa.eu
Tel./Fax:	+32.2.281.4498, Mia KOSKI, GIP.2
Subject:	Consultation of the European Economic and Social Committee by the Council
	Consultation of the European Parliament by the Council
	on a proposal for a Council Directive amending Directive 2011/16/EU to address the urgent need for deferring certain time limits for the filing and exchange of information in the field of taxation due to the COVID-19 pandemic
	[ref. 2020/0081 (CNS) - COM(2020) 197 final - 7883/20]

In accordance with the procedure adopted by the Council (see Article 12(2)(c) of its Rules of Procedure), we hereby submit the above consultation for approval by the Council.

Due to the COVID-19 pandemic, citizens, businesses, public administrations and the economies of the Member States are facing unprecedented challenges across the EU. Given the severe impact on conditions of work and limited availability of personnel across the EU, it is also crucial to free-up the resources needed in Member States for critically important measures aimed at coping with the crisis and its direct negative effects. This proposal of the Commission seeks to address the urgent need for deferring certain time limits for the filing and exchange of information in the field of taxation due to the COVID-19 pandemic. Moreover, quick transposition of these measures will be required. In order to ensure legal certainty, given the specifics of the relevant provisions of the Council Directive 2011/16/EU, it is suggested to request that the opinions are delivered by 30 June 2020 at the latest, taking into account the exceptional situation.

Given the urgency entailed by the exceptional circumstances justifying the proposed measures, please email any comments to consultations@consilium.europa.eu **by 14.00 on 13 May 2020**.

If no comments are received by that deadline, the decision to consult will be deemed to have been taken.

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