



Council of the European Union
General Secretariat

Brussels, 22 June 2020

CM 2672/20

FISC
ECOFIN
PROCED

COMMUNICATION

WRITTEN PROCEDURE

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Subject: Draft COUNCIL DIRECTIVE amending Directive 2011/16/EU to address the urgent need to defer certain time limits for the filing and exchange of information in the field of taxation because of the COVID-19 pandemic
– Adoption
– Initiation of written procedure

Following the decision of the Permanent Representatives Committee (Part 2) on 3 June 2020 to use the written procedure¹, please state whether you agree to the adoption of the **COUNCIL DIRECTIVE amending Directive 2011/16/EU to address the urgent need to defer certain time limits for the filing and exchange of information in the field of taxation because of the COVID-19 pandemic**, as set out in document 8498/20.²

Please answer YES, NO or ABSTENTION to this question.

¹ Doc. 8326/20.

² Text revised by the legal-linguistic experts.

Any unilateral statements should be made at the same time as answering the question, except for those already made at the Permanent Representatives Committee.

Replies should be sent by e-mail to ecomp2b.taxpolicy@consilium.europa.eu and must reach the General Secretariat of the Council by **Wednesday 24 June 2020 at 12h00 (CEST, time in Brussels)**.

To be noted, the opinion of the European Economic and Social Committee was issued on 14 June 2020³. The European Data Protection Supervisor in the letter of 12 June indicated that they do not have any observations on the Commission proposal. The European Parliament delivered its opinion on the Commission proposal on 19 June 2020.⁴

³ <https://www.eesc.europa.eu/en/our-work/opinions-information-reports/opinions/postponement-taxation-rules-due-covid-19-crisis>

⁴ [TA-9-2020-0170](#).