



Council of the European Union
General Secretariat

Brussels, 24 June 2020

CM 2737/20

FISC
ECOFIN
PROCED

COMMUNICATION

WRITTEN PROCEDURE

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Subject: **END OF WRITTEN PROCEDURE**

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

Delegations are informed that the written procedure, opened by CM 2672/20 of 22 June 2020, was completed on 24 June 2020 and that all delegations agreed 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.

Therefore, 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, is adopted.

The Council also agreed to derogate, on the basis of the second subparagraph of Article 3(3) of the Council's Rules of Procedure, from the eight-week period referred to in the first subparagraph of that Article.

The statement by the Commission is set out in the Annex to this communication and it will be included in the summary of acts adopted by the written procedure as a statement to be entered in the Council minutes, in accordance with the third subparagraph of Article 12(1) of the Council's Rules of Procedure.

STATEMENT BY THE COMMISSION

The Commission welcomes the quick agreement on this file, thanks to the efforts and work of the Croatian Presidency. The Commission regrets however that a further extension of the deferral would be adopted by a Council implementing act. The Commission notes that in accordance with Article 291(2) TFEU, where uniform conditions for implementing legally binding Union acts are needed, those acts shall confer implementing powers on the Commission. Only in duly justified specific cases and in the cases provided for in Articles 24 and 26 of the Treaty on European Union, shall implementing powers be conferred in the Council. Exceptional circumstances that would justify a Council implementing measure are not duly presented in the act.
