



Council of the
European Union

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'I' ITEM NOTE

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

Subject: Council Implementing Decision amending Implementing Decision
2013/680/EU authorising the Kingdom of Denmark and the Kingdom of
Sweden to extend the application of a special measure derogating from
Articles 168, 169, 170 and 171 of Directive 2006/112/EC on the common
system of value added tax
- Decision to use the written procedure for the adoption

1. On 20 July 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 amending Implementing Decision 2013/680/EU authorising the Kingdom of Denmark and the Kingdom of Sweden to extend the application of a special measure derogating from Articles 168, 169, 170 and 171 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 9912/20, 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 its adoption.
