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**2020/0165(CNS)**

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FISC 183  
ECOFIN 823  
PREP-BXT 19

#### 'I' ITEM NOTE

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From: General Secretariat of the Council  
To: Permanent Representatives Committee (Part 2)

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No. Cion doc.: 10109/20 COM(2020) 360 final

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Subject: Draft COUNCIL DIRECTIVE amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland

- Decision to use the written procedure for the adoption
- Decision to derogate from the 8-week period provided for in Article 4 of Protocol 1 on the role of national parliaments in the EU

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1. On 7 August 2020, the Commission submitted a proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the identification of taxable persons in Northern Ireland<sup>1</sup>.
2. The opinions of the European Parliament and of the European Economic and Social Committee are pending.
3. The Working Party on the UK was consulted on the proposal on 4 September 2020. All delegations within the Working Party on Tax Questions (WPTQ) agreed on the text set out in doc. 10115/20.

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<sup>1</sup> Doc. ST 10109/20 FISC 171 ECOFIN 705 PREP-BXT 5.

4. In view of the above, the Permanent Representatives Committee is invited:

- to confirm its agreement on the text of the abovementioned Council Directive, as finalised by the legal/linguistic experts and set out in document 10115/20, with a view that the Council adopts the legal act, subject to receiving the opinions of the European Parliament and of the European Economic and Social Committee;
- to confirm its agreement that, in view of the urgency of the matter, the Council decides 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;
- 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 (EU) 2020/430, as extended by Council Decision (EU) 2020/556, by Council Decision (EU) 2020/702, by Council Decision (EU) 2020/970 and by Council Decision (EU) 2020/1253, that the Council uses the written procedure for its adoption.

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