



Council of the  
European Union

Brussels, 23 October 2020  
(OR. en)

12273/20

---

---

**Interinstitutional File:**  
**2020/0281(NLE)**

---

---

**FISC 200**  
**ECOFIN 968**

#### 'I' ITEM NOTE

---

From: General Secretariat of the Council  
To: Permanent Representatives Committee (Part 2)  
Subject: Proposal for a Council Implementing Decision amending Implementing Decision (EU) 2018/279 authorising Malta to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax  
- Decision to use the written procedure for the adoption

---

1. On 30 September 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 (EU) 2018/279 authorising Malta to apply a special measure derogating from Article 287 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 11688/20 FISC 192 ECOFIN 895, 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, by Council Decision (EU) 2020/970 and by Council Decision (EU) 2020/1253, that the Council uses the written procedure for its adoption.

---