



Council of the European Union
General Secretariat

Brussels, 3 December 2020

CM 5044/20

FISC
ECOFIN
MI
COVID-19
PROCED

COMMUNICATION

WRITTEN PROCEDURE

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Subject: Council Directive amending Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic

Initiation of written procedure:

- Adoption of the legislative act

- 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

Following the decision of the Permanent Representatives Committee (Part 2) on 2 December 2020 to use the written procedure, please state:

- 1) whether you agree to the adoption of the Council Directive 2006/112/EC as regards temporary measures in relation to value added tax for COVID-19 vaccines and in vitro diagnostic medical devices in response to the COVID-19 pandemic, as set out in document 12946/2020.

Please answer YES, NO or ABSTENTION

- 2) whether you agree 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, in view of the urgency of the matter as set out in the preamble of the legislative act.

Please answer YES, NO or ABSTENTION

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 as soon as possible and at the latest by **Monday, 7 December 2020, 12:00 (time in Brussels)**.