



Council of the European Union  
General Secretariat

Brussels, 16 December 2020

CM 5430/20

FISC  
ECOFIN  
PROCED

## COMMUNICATION

### WRITTEN PROCEDURE

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Subject: Council Implementing Decision authorising the Netherlands to introduce a special measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax

- Adoption
- Initiation of written procedure

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Following the decision of the Permanent Representatives Committee (Part 2) on 16 December 2020 to use the written procedure, please state whether you agree to the adoption of the Council Implementing Decision authorising the Netherlands to introduce a special measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax, as set out in document 13508/20.

### **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 Coreper.

Replies should be sent by e-mail to [ecomp2b.taxpolicy@consilium.europa.eu](mailto:ecomp2b.taxpolicy@consilium.europa.eu) and must reach the General Secretariat of the Council by Friday, 18 December 2020, 17:00 (Brussels time).