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CM 5487/20

FISC
ECOFIN
PROCED

COMMUNICATION

WRITTEN PROCEDURE

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Subject: **END OF WRITTEN PROCEDURE**

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

Delegations are informed that the written procedure, opened by CM 5430/20 of 16 December 2020, was completed on 18 December 2020 and that all delegations agreed 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.

Therefore, 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, is adopted.