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'I/A' ITEM NOTE

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| From: | General Secretariat of the Council |
| To: | Permanent Representatives Committee (Part 2)/Council |
| No. Cion doc.: | COM(2021) 14 final |
| Subject: | Council Implementing Decision amending Implementing Decision (EU) 2017/563 authorising the Republic of Estonia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax - Adoption |

1. On 20 January 2021 the Council received the Commission proposal¹ on the abovementioned subject.
2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).
3. In view of the above, the Permanent Representatives Committee is invited to suggest to the Council to:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 5739/21 as an "A" item on the agenda of a forthcoming meeting;

¹ Doc. 5520/21.

- decide, given the urgency, if no formal Council meetings take place before 23 February 2021, 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, that the Council uses the written procedure for the adoption of the text of the Council Implementing Decision amending Implementing Decision (EU) 2017/563 authorising the Republic of Estonia to apply a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax as set out in document 5739/21;

 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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