



Brussels, 30 April 2021  
(OR. en)

8239/21

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**Interinstitutional File:**  
**2018/0233(COD)**

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**CODEC 613**  
**FISC 68**  
**ECOFIN 394**  
**CADREFIN 210**

#### 'I/A' ITEM NOTE

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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Subject: Draft REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the 'Fiscalis' programme for cooperation in the field of taxation (**first reading**)  
- Adoption of the legislative act

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1. On 8 June 2018 the Commission sent its proposal<sup>1</sup>, based on Article 114 and Article 197 TFEU, to the Council.
2. The European Economic and Social Committee delivered its opinion on 17 October 2018<sup>2</sup>.
3. On 17 April 2019 the European Parliament adopted its position at first reading on the Commission proposal. The outcome of voting in the European Parliament reflects the compromise agreement reached between the institutions and should, therefore, be acceptable to the Council<sup>3</sup>.

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<sup>1</sup> 9932/18 + ADD 1 to ADD 3

<sup>2</sup> OJ C 62, 15.2.2019, p. 118

<sup>3</sup> 8575/19

4. The Permanent Representatives Committee is therefore asked to confirm its agreement and to suggest that the Council:
- approve the European Parliament's position, as set out in the document ST 6116/21 + COR 1 (en, de, lt, lv, mt, pt), as an "A" item at a forthcoming meeting, with Cyprus abstaining;
  - approve the statement set out in Addendum 1 to this note to be entered in the minutes of that meeting.
5. At the same time, the Permanent Representatives Committee is invited 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 (EU) 2021/454<sup>4</sup>, that the Council use the written procedure for the adoption of the abovementioned Regulation if, due to the circumstances related to COVID-19, no Council meeting takes place before 12 May 2021.
6. If the Council approves the European Parliament's position, the legislative act will be adopted.
- After being signed by the President of the European Parliament and the President of the Council, the legislative act will be published in the *Official Journal of the European Union*.

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<sup>4</sup> Council Decision (EU) 2021/454 of 12 March 2021, further extending the temporary derogation from the Council's Rules of Procedure introduced by Decision (EU) 2020/430, and extended by Decisions (EU) 2020/556, (EU) 2020/702, (EU) 2020/970, (EU) 2020/1253, (EU) 2020/1659 and (EU) 2021/26, in view of the travel difficulties caused by the COVID-19 pandemic in the Union (OJ L 89, 16.3.2021, p. 15–16).