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'I/A' ITEM NOTE

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

Subject: Draft REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 **(first reading)**
- Adoption of the Council's position at first reading and of the statement of the Council's reasons

1. On 8 June 2018 the Commission sent its proposal¹, based on Article 114 and Article 197 TFEU, to the Council.
2. The European Economic and Social Committee delivered its opinion on 17 October 2018².
3. The European Parliament adopted its position at first reading on 17 April 2019³.
4. The Permanent Representatives Committee confirmed on 31 March 2021 the provisional agreement reached by the co-legislators.

¹ 9932/18 + ADD 1 to ADD 3

² OJ C 62, 15.2.2019, p. 118

³ 8575/19

5. Subsequently, on 22 April 2021 the European Parliament Committee on Economic and Monetary Affairs (ECON) confirmed the provisional agreement and its chair sent a letter on 23 April 2021 to the chair of Coreper declaring that the European Parliament should, at its second reading, approve the Council's position at first reading (following a legal-linguistic review) without amendments.
6. The Permanent Representatives Committee is therefore asked to suggest that the Council:
- adopt its position at first reading as set out in document 6116/21 + COR 1 (en, de, lt, lv, mt, pt), and the statement of reasons as set out in document 6116/21 ADD 1, as an 'A' item at a forthcoming meeting;
 - approve the statement set out in document 8239/21 ADD 1 REV 1 to be entered in the minutes of that meeting.
7. 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) 2021/454⁴, 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.
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⁴ 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, in view of the travel difficulties caused by the COVID-19 pandemic in the Union (OJ L 89, 16.3.2021, p. 15–16)