



Council of the European Union
General Secretariat

Brussels, 31 January 2018

CM 1397/18

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COMMUNICATION

CONSULTATION

Contact: dri.consult@consilium.europa.eu
Tel./Fax: +32.2-281.9933, Ms MRAZEK, Directorate for Interinstitutional Relations
Subject: **Consultation of the European Parliament by the Council
Consultation of the European Economic and Social Committee by the
Council**

**on a proposal for a Council Directive amending Directive 2006/112/EC on
the common system of value added tax as regards the special scheme for
small enterprises**

[ref. 2018/0006 (CNS) - COM(2018) 21 final - doc. 5334/18]

In accordance with the procedure adopted by the Council (see Article 12(2)(c) of its Rules of Procedure), we hereby submit the above consultation for approval by the Council.

Please email any comments to dri.consult@consilium.europa.eu by **12.00 on 5 February 2018**.

If no objections are received by that deadline, the decision to consult will be deemed to have been taken.