



Council of the
European Union

Brussels, 13 July 2023
(OR. en)

11741/23

**Interinstitutional File:
2023/0214(NLE)**

**FISC 164
ECOFIN 766**

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	11107/23 - COM(2023) 342 final
Subject:	Council Implementing Decision amending Implementing Decision (EU) 2017/784 as regards the period of authorisation for, and the scope of, the special measure derogating from Articles 206 and 226 of Directive 2006/112/EC on the common system of value added tax taken by Italy - Adoption

1. On 26 June 2023 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 that the Council:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 11321/23 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

¹ Doc. 11107/23.