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(OR. en)

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**Interinstitutional File:  
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**FISC 342  
ECOFIN 803**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	11032/18 FISC 305 ECOFIN 720 - COM(2018) 509 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the Republic of Latvia to introduce a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax – Adoption

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1. On 2 July 2018 the Commission transmitted to the Council the abovementioned proposal.
2. There were no objections raised against the substance of this derogation at the meeting of the Working Party on Tax Questions on 20 July 2018.
3. 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 doc. 11373/18 FISC 321 ECOFIN 753 as an "A" item on the agenda of a forthcoming meeting, and
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.