



Brussels, 14 September 2023  
(OR. en)

12859/23

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**Interinstitutional File:  
2023/0291(NLE)**

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**FISC 183  
ECOFIN 860**

**'I/A' ITEM NOTE**

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| From:          | General Secretariat of the Council                                                                                                                                                                                                                                       |
| To:            | Permanent Representatives Committee/Council                                                                                                                                                                                                                              |
| No. Cion doc.: | 12257/23 - COM(2023) 463 final                                                                                                                                                                                                                                           |
| Subject:       | Council Implementing Decision amending Implementing Decision (EU) 2018/485 as regards an extension of the authorisation for Denmark to apply a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax<br>- Adoption |

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1. On 28 July 2023 the Council received the Commission proposal<sup>1</sup> 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 12537/23 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

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<sup>1</sup> Doc. 12257/23.