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> **FISC 177 ECOFIN 1013**

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
No. Cion doc.:	12583/21 - COM(2021) 606 final
Subject:	Council Implementing Decision amending Implementing Decision (EU) 2015/2429 authorising Latvia to introduce a special measure derogating from point (a) of Article 26(1) and Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax
	- Adoption

- On 5 October 2021 the Council received the Commission proposal¹ on the abovementioned 1. subject.
- 2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).
- In view of the above, the Permanent Representatives Committee is invited to suggest that the 3. Council:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 12807/21 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

Doc. 12583/21.

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