



Council of the
European Union

Brussels, 12 December 2019
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Interinstitutional File:
2019/0256 (NLE)

FISC 441
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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL IMPLEMENTING DECISION authorising Spain and France to apply a special measure derogating from Article 5 of Directive 2006/112/EC on the common system of value added tax

On page 2, recital 2:

For:

‘(2) By letter dated 10 September 2019, the Commission transmitted to the other Member States, pursuant to the second subparagraph of Article 395(2) of Directive 2006/112/EC, the requests made by Spain and France. By letter dated 11 September 2019, the Commission notified Spain and France that it had all the information it considered necessary for appraisal of the requests.’

read:

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