

Brussels, 22 November 2018 (OR. en)

14426/18

Interinstitutional File: 2018/0334(NLE)

> **FISC 484 ECOFIN 1068**

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	12617/18 FISC 382 ECOFIN 853 - COM(2018) 652 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the United Kingdom to apply a special measure derogating from Articles 16 and 168 of Directive 2006/112/EC on the common system of value added tax
	Adoption

- 1. On 20 September 2018, the Council received the abovementioned Commission proposal for a Council Implementing Decision.
- 2. There were no objections raised against the substance of this derogation at the meeting of the Working Party on Tax Questions on 31 October 2018.
- 3. The <u>Permanent Representatives Committee</u> is invited to recommend that the <u>Council</u>:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts as set out in doc. 13816/18 FISC 433 ECOFIN 1006 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.

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ECOMP.2.B