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**Interinstitutional File:  
2018/0366(NLE)**

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**FISC 485  
ECOFIN 1069**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13651/18 FISC 429 ECOFIN 991 - COM(2018) 713 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Decision 2009/790/EC authorising the Republic of Poland to apply a measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added tax – Adoption

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1. On 26 October 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 8 November 2018.
3. The Permanent Representatives Committee is invited to recommend that the Council:
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts as set out in doc. 13998/18 FISC 451 ECOFIN 1025 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.