



Council of the
European Union

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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13652/18 FISC 430 ECOFIN 992 - COM(2018) 714 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising the Netherlands to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax – Adoption

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. 13999/18 FISC 452 ECOFIN 1026 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.