



Brussels, 11 December 2019  
(OR. en)

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**Interinstitutional File:  
2019/0256(NLE)**

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**14806/1/19  
REV 1**

**FISC 470  
ECOFIN 1104**

**'I/A' ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council

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No. Cion doc.: 14086/19 FISC 439 ECOFIN 996 - COM(2019) 583 final

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Subject: Draft 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  
– Adoption

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1. On 13 November 2019, 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 Working Party on Tax Questions on 26 November 2019.
3. The Permanent Representatives Committee is invited to recommend that the Council:
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 14089/19 FISC 441 ECOFIN 998 + COR 1 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.