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**FISC 472  
ECOFIN 1106**

**'I/A' ITEM NOTE**

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	14698/19 FISC 464 ECOFIN 1092 - COM(2019) 618 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2013/677/EU authorising Luxembourg 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 28 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 meeting of Fiscal Counsellors/Attachés on 3 December 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. 14766/19 FISC 467 ECOFIN 1100 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.