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**'I/A' ITEM NOTE**

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From: General Secretariat of the Council  
To: Permanent Representatives Committee/Council  
No. Cion doc.: 13221/24 - COM(2024) 399 final  
Subject: Council Implementing Decision amending Decision 2009/791/EC authorising the Federal Republic of Germany to continue to apply a measure derogating from Articles 168 and 168a of Directive 2006/112/EC on the common system of value added tax  
- Adoption

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1. On 9 September 2024 the Council received the Commission proposal<sup>1</sup> on the abovementioned subject.
2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).
3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 14339/24 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

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<sup>1</sup> Doc. 13221/24.