



Brussels, 11 December 2018
(OR. en)

15080/18

**Interinstitutional File:
2018/0387(NLE)**

**FISC 517
ECOFIN 1156**

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	14604/18 FISC 498 ECOFIN 1117 - COM(2018) 749 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2013/53/EU authorising the Kingdom of Belgium 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 20 November 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 within the Working Party on Tax Questions.
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. 14616/18 FISC 500 ECOFIN 1119 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.