



Council of the
European Union

Brussels, 8 December 2017
(OR. en)

15494/17

**Interinstitutional File:
2017/0320 (NLE)**

**FISC 351
ECOFIN 1098**

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee (Part 2)/Council
Subject:	Proposal for a COUNCIL IMPLEMENTING DECISION authorising Sweden to apply reduced excise duty rates on electricity consumed by households and service sector companies situated in certain areas in the North of Sweden in accordance with Article 19 of Directive 2003/96/EC – Adoption

1. On 1 December 2017, the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. This proposal aims to continue to allow Sweden to apply a reduced rate of excise duty to electricity consumed by households and service sector companies in certain areas in the North of Sweden.
2. At their meeting on 4 December 2017, Fiscal Attachés agreed to the draft Implementing Decision as set out in doc. 15312/17. DK, FR, PL and UK entered parliamentary scrutiny reserves. Since then these reserves have been lifted.
3. The Permanent Representatives Committee is therefore invited to suggest that the Council:
 - adopt the above-mentioned Implementing Decision as finalised by the legal/linguistic experts in doc. 15365/17 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal before the end of the year 2017.