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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	15204/22 - COM(2022) 648 final
Subject:	Council Implementing Decision amending Implementing Decision (EU) 2018/1904 authorising the Netherlands 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 23 November 2022 <u>the Council</u> received the <u>Commission proposal</u>¹ on the abovementioned subject.
- 2. There were no objections raised against the substance of this derogation within the <u>Working Party on Tax Questions (Indirect Taxation)</u>.
- 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 15298/22 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

¹ Doc. 15204/22.

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