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**Interinstitutional File:  
2017/0349 (CNS)**

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**FISC 257  
ECOFIN 591**

**'A' ITEM NOTE**

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| From:          | General Secretariat of the Council   |
| To:            | Council  |
| No. Cion doc.: | 15904/17 FISC 365 ECOFIN 1134 - COM(2017) 783 final  |
| Subject:       | Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate<br>– Adoption |

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1. The Commission presented the abovementioned legislative proposal<sup>1</sup> on 19 December 2017.
2. The European Economic and Social Committee delivered its opinion on 23 May 2018<sup>2</sup>, the opinion of the European Parliament has been delivered on 19 April 2018.<sup>3</sup>
3. Following the meeting of the Permanent Representatives Committee<sup>4</sup>, the Council is invited to **adopt**, as an "A" item on the agenda of a forthcoming meeting, the **Council Directive amending Directive 2016/112/EC on the common system of value added tax as regards the obligation to respect a minimum standard rate**, as finalised by the legal/linguistic experts in doc. 7166/18 FISC 133 ECOFIN 240.

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<sup>1</sup> Doc. 15904/17 FISC 365 ECOFIN 1134.

<sup>2</sup> Doc. 9762/18 FISC 246 ECOFIN 570.

<sup>3</sup> P8\_TA(2018)0177.

<sup>4</sup> "I/A" item note, doc. 7635/18 FISC 162 ECOFIN 300.