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(OR. fr)

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**'I/A' ITEM NOTE**

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	9378/22 - COM(2022) 219 final
Subject:	Council Implementing Decision authorising Finland to apply a reduced rate of taxation to electricity supplied to certain heat pumps, electric boilers and recirculating water pumps, in accordance with Article 19 of Directive 2003/96/EC - Adoption

1. On 20 May 2022 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 9659/22 as an ‘A’ item at a forthcoming meeting;
  - decide that the abovementioned Implementing Decision be published in the Official Journal.

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<sup>1</sup> 9378/22.