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'I/A' ITEM NOTE

| From: | General Secretariat of the Council |
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| To: | Permanent Representatives Committee/Council |
| No. Cion doc.: | 9759/23 - COM(2023) 267 final |
| Subject: | Council Implementing Decision authorising Poland to apply reduced rates of excise duty to heavy fuel oil, natural gas, coal, and coke, used as heating fuels, in accordance with Article 19 of Directive 2003/96/EC - Adoption |

- 1. On 24 May 2023 the Council received the Commission proposal¹ on the abovementioned subject.
- 2. There were no objections raised against the substance of this derogation within the <u>Working</u> 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 document 10001/23 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. 9759/23.

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