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'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: COUNCIL IMPLEMENTING DECISION authorising Germany to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC
- Adoption

1. On 22 May 2026 the Council received the Commission proposal¹ 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).

¹ Doc. 9725/26.

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 10245/26 as an “A” item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.
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