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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	10603/19 FISC 296 ECOFIN 667 - COM(2019) 283 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising Czechia to apply the generalised reverse charge mechanism derogating from Article 193 of Directive 2006/112/EC – Adoption

1. On 21 June 2019, the Council received the abovementioned Commission proposal for a Council Implementing Decision.

2. There were no objections raised against the substance of this derogation at the Working Party on Tax Questions on 11 July 2019. One delegation entered a reservation on the proposal. Since then the Presidency and the General Secretariat of the Council have been notified that this reservation has been lifted.

3. The Permanent Representatives Committee is therefore invited to recommend that the Council:

   – adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 10726/19 FISC 301 ECOFIN 677 as an "A" item on the agenda of a forthcoming meeting, and

   – agree on the publication of the abovementioned Implementing Decision in the Official Journal.