



Brussels, 5 September 2019  
(OR. en)

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**Interinstitutional File:  
2019/0146(NLE)**

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**FISC 335  
ECOFIN 742**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	10903/19 FISC 316 ECOFIN 691 - COM(2019) 309 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION amending Implementing Decision 2013/805/EU authorising the Republic of Poland to introduce measures derogating from point (a) of Article 26(1) and Article 168 of Directive 2006/112/EC on the common system of value added tax – Adoption

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1. On 2 July 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.
3. The Permanent Representatives Committee is invited to recommend that the Council:
  - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in doc. 11427/19 FISC 329 ECOFIN 725 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.