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'I' ITEM NOTE

From:	Presidency/General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	Council Implementing Decision authorising Ireland to apply reduced rates of excise duty to commercial gas oil used as propellant by certain road transport operators, pursuant to Article 19 of Directive 2003/96/EC - Adoption - Decision to use the written procedure

1. On 6 July 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).
3. In view of the above, the Permanent Representatives Committee is invited to:
 - confirm the agreement on the text of the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 11652/26;
 - decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure, that, in view of the urgency of the matter, the Council uses the written procedure for the adoption of the text of the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 11652/26.

¹ Doc. 11587/26.