

Brussels, 21 September 2018  
(OR. en)

11934/18

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**Interinstitutional File:**  
**2018/0287(NLE)**

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**FISC 345**  
**ENER 296**  
**ECOFIN 806**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	11307/18 FISC 316 ENER 282 ECOFIN 752 - COM(2018) 535 final
Subject:	Draft COUNCIL IMPLEMENTING DECISION authorising Spain to apply a reduced rate of excise duty to electricity directly supplied to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC – Adoption

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1. On 16 July 2018 the Commission transmitted to the Council the abovementioned proposal.
2. There were no objections raised against the substance of this derogation at the meeting of the Working Party on Tax Questions on 3 September 2018.
3. 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 doc. 11795/18 FISC 336 ENER 293 ECOFIN 790 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.