



Brussels, 16 September 2022
(OR. en)

12392/22

**Interinstitutional File:
2022/0220(NLE)**

**FISC 179
ECOFIN 871**

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee / Council
No. Cion doc.:	11622/22 - COM(2022) 352 final
Subject:	Council Implementing Decision amending Implementing Decision 2013/677/EU authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 27 July 2022 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 suggest that the Council:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 12089/22 as an "A" item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

¹ Doc. 11622/22.