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**FISC 177  
ECOFIN 1054**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	12259/24 - COM(2024) 294 final
Subject:	Council Implementing Decision amending Implementing Decision (EU) 2021/1778 as regards an extension of the authorisation for Germany to apply a special measure derogating from Article 193 of Directive 2006/112/EC on the common system of value added tax - Adoption

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1. On 12 July 2024 the Council received the Commission proposal<sup>1</sup> 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 13160/24 as an "A" item on the agenda of a forthcoming meeting;
  - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

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<sup>1</sup> Doc. 12259/24.