

Brussels, 3 November 2022 (OR. en)

14155/22

FISC 212 ECOFIN 1108

'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13590/22 - COM(2022) 520 final
Subject:	Council Implementing Decision authorising Bulgaria to introduce a special measure derogating from Article 287 of Directive 2006/112/EC on the common system of value added Tax - Adoption

- On 13 October 2022 the Council received the Commission proposal¹ on the abovementioned 1. 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 13925/22 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. 13590/22.

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