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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	COUNCIL IMPLEMENTING DECISION amending Implementing Decision (EU) 2018/485 as regards an extension of the authorisation for Denmark to apply a special measure derogating from Article 75 of Directive 2006/112/EC on the common system of value added tax - Adoption

1. On 10 September 2026, the Council received the Commission proposal[1] on the abovementioned subject.

2. There were no objections raised on the substance of that derogation within the Working Party on Tax Questions (Indirect Taxation).

[1] Doc. 13264/26.

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 14048/26, as an "A" item on the agenda of a forthcoming meeting;

   – agree on the publication of the abovementioned Implementing Decision in the Official Journal.