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European Union

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14209/18

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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. Cion doc.:	9932/18 FISC 260 ECOFIN 596 CODEC 1014 - COM(2018) 443 final
Subject:	Proposal for a Regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation – Partial general approach

1. On 8 June 2018 the Commission submitted a proposal for a Regulation of the European Parliament and of the Council establishing the "Fiscalis" programme for cooperation in the field of taxation.¹
2. The European Economic and Social Committee delivered its opinion on 17 October 2018.²
3. The proposal has been examined in the Working Party on Tax Questions (Fiscalis). There is broad agreement on the text.
4. The text includes bracketed provisions³ that are still under consideration and that are expected to form part of horizontal negotiations on the MFF.

¹ 9932/18

² 14207/18

³ Recital 18, Article 4(1) and Article 5(c).

5. The text as it results from the discussions is set out in doc. 14208/18 FISC 475 ECOFIN 1046 CODEC 1977.
 6. In light of the above Coreper is asked to agree on a partial general approach as set out in doc. 14208/18 FISC 475 ECOFIN 1046 CODEC 1977 with a view to commencing negotiations with the European Parliament in the context of the ordinary legislative procedure.
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