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**FISC 473
ECOFIN 1107
POLMIL 124
CSDP/PSDC 567**

'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

No. prev. doc.: 12915/19 FISC 370 ECOFIN 862 CSDP/PSDC 458 POLMIL 98
No. Cion doc.: 8940/19 FISC 247 ECOFIN 449 CSDP/PSDC 203 POLMIL 48 -
COM(2019) 192 final

Subject: Draft COUNCIL DIRECTIVE amending Directive 2006/112/EC on the
common system of value added tax and Directive 2008/118/EC concerning
the general arrangements for excise duty as regards defence efforts within
the Union framework
– Adoption

1. On 24 April 2019 the Commission submitted the abovementioned proposal¹, based on Article 113 (TFEU), to the Council.
2. The Council reached a general approach on the proposal on 8 November 2019.²
3. The European Economic and Social Committee delivered its opinion on 30 October 2019³, the opinion of the European Parliament was delivered on 26 November 2019⁴.

¹ Doc. 8940/19.
² Doc. 12915/19.
³ ECO/496.
⁴ P9_TA(2019)0060.

4. The Permanent Representatives Committee is therefore invited to suggest that the Council adopt the **Council Directive amending Directive 2006/112/EC on the common system of value added tax and Directive 2008/118/EC concerning the general arrangements for excise duty as regards defence efforts within the Union framework**, as finalised by the legal/linguistic experts in doc. 14126/19 FISC 446 ECOFIN 1015 CSDP/PSDC 530 POLMIL 113, as an "A" item on the agenda of a forthcoming meeting.
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